### LOUISIANA UNITED METHODIST CHILDREN AND FAMILY SERVICES, INC. RUSTON, LOUISIANA

FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA **DECEMBER 31, 2011 AND 2010** AND **INDEPENDENT AUDITORS' REPORT** 

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT PERFORMED IN ACCORDANCE WITH **GOVERNMENT STANDARDS** 

SCHEDULE OF FINDINGS AND QUESTIONED COSTS SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

> Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
>
> MAY 1 b 2012

Release Date\_

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FINANCIAL STATEMENTS AND
SUPPLEMENTARY DATA
DECEMBER 31, 2011 AND 2010
AND
INDEPENDENT AUDITORS' REPORT

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#### **INDEPENDENT AUDITORS' REPORT**

Board of Directors
Louisiana United Methodist Children
and Family Services, Inc.
Ruston, Louisiana

We have audited the accompanying statements of financial position of Louisiana United Methodist Children and Family Services, Inc., (a nonprofit organization) as of December 31, 2011 and 2010, and the related statements of activities and cash flows for the years then ended, as listed in the table of contents. These financial statements are the responsibility of Louisiana United Methodist Children and Family Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana United Methodist Children and Family Services, Inc., as of December 31, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated March 15, 2012 on our consideration of Louisiana United Methodist Children and Family Services, Inc.'s internal control over financial statements reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of Internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Louisiana United Methodist Children and Family Services, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. The schedules of additional details are presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary data has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robinson, Hardner, Tangotin a Boyan, CPAS

Monroe, Louisiana

March 15, 2012

# COMBINED STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2011 AND 2010

ASSETS	General Operating Fund	Endowment Fund	Local Investment Fund	General Fixed <u>Assets</u>	Total All Funds 2011	Total Ali Funds 2010
Current Assets Cash and cash equivalents Accounts & cost reimbursement	\$ 2,283	\$ 366,399	\$ 4,283,724	\$	\$ 4,652,406	\$ 5,128,025
receivable (net) Prepaid expenses and other Promises to give - unrestricted Inventory	1,799,654 68,185 13,045 49,038	19,712	236,311 69,850		2,055,677 68,185 82,895 49,038	1,506,342 58,017 80,272 <u>54,571</u>
Total current assets	<b>\$ 1,932,205</b>	<u>\$ 386,111</u>	\$ 4,589,885	<u>\$0</u>	\$ 6,908,201	\$ 6,827,227
Long-Term Investments Stocks, bonds and notes Investment property Trust funds - temporarily restricted Cash surrender value life insurance	\$ 11,994 330,517	\$ 27,508,145	\$ 21,075 521,936 1,116,353	\$	\$ 27,529,220 521,936 1,128,347 \$ 330,517	\$ 28,531,403 521,936 1,223,561 316,681
Total long-term investments	\$ 342,511	<u>\$ 27,508,145</u>	<u>\$ 1,659,364</u>	<u>\$ 0</u>	<u>\$ 29,510,020</u>	<u>\$ 30,593,581</u>
Property and Equipment Land and improvements Property, plant and equipment Less: Accumulated depreciation Construction in progress	\$	\$	\$	\$ 965,719 22,522,214 (8,120,254)	\$ 965,719 22,522,214 (8,120,254)	\$ 963,601 17,815,462 (7,320,606) 4,087,548
Total property and equipment	<u>\$0</u>	<u>\$ 0</u>	\$0	<u>\$ 15,367,679</u>	<u>\$ 15,367,679</u>	<u>\$ 15,546,005</u>
Other Assets Promises to give - unrestricted (net) Utility deposits	\$	\$	\$ 75,700 625	\$	\$ 75,700 625	\$ 166,967 625
Total Assets	<u>\$ 2,274,716</u>	<u>\$ 27,894,256</u>	<u>\$ 6,325,574</u>	<u>\$ 15,367,679</u>	<u>\$ 51,862,225</u>	<u>\$ 53,134,405</u>
LIABILITIES						
Current Llabilities Bank overdraft Accounts payable Accrued compensation	\$ 90,209 296,145 553,761	\$	\$ 27,962	<b>\$</b>	\$ 90,209 324,107 553,761	\$ 0 265,501 500,281
Total current liabilities	\$ 940,115	\$ 0	<u>\$ 27,962</u>	<u>\$0</u>	\$ 968,077	<u>\$ 765,782</u>
Other Liabilities Retirement payable	<u>\$ 231,593</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 231,593</u>	<u>\$ 224,418</u>
Total liabilities	<u>\$ 1,171,708</u>	<u>\$ 0</u>	<u>\$ 27,962</u>	<u>\$0</u>	<u>\$ 1,199,670</u>	\$ 990,200
Net Assets Unrestricted Temporarily restricted Permanently restricted	\$ 1,091,014 11,994	\$ 27,765,785 8,948 118,523	\$ 5,156,259 1,116,353 25,000	\$ 15,367,679	\$ 49,381,737 1,137,295 143,523	\$ 50,811,391 1,232,814 100,000
Total net assets	<u>\$ 1,103,008</u>	<u>\$ 27,894,256</u>	\$ 6,297,612	<u>\$ 15,367,679</u>	<u>\$ 50,662,555</u>	<u>\$ 52,144,205</u>
Total Liabilities and Net Assets	<u>\$ 2,274,716</u>	<u>\$ 27,894,256</u>	<u>\$ 6,325,574</u>	<u>\$ 15,367,679</u>	<u>\$ 51,862,225</u>	<u>\$ 53,134,405</u>

# COMBINED STATEMENTS OF ACTIVITIES For The Years Ending December 31, 2011 and 2010

,		General Operating Fund	_	Endowment Fund		Loca! Investment Fund		General Fixed Assets	_	Total Ali Funds 2011	_	Total All Funds 2010
UNRESTRICTED SUPPORT AND REVENUE Contributions Louisiana appropriation Children's home offerings Wills and bequests	\$	1,020,807 55,650 131,324	\$		\$	1,000 70,592	\$		\$	1,021,807 55,650 131,324 70,592	\$	1,344,030 155,649 175,395 886,842
Child care support Independent living services Grants for child care Family development services		8,371,858 256,010 16,896 268,518				·				8,371,858 256,010 16,896 268,518		7,984,182 235,017 42,994 258,773
Trust funds Interest income Dividend and pooled funds Income Miscellaneous Net realized and unrealized gain (loss) on		104,693 1,108 27,127 430,971		62,723 1,195,644		12,241 6,299 28,380				116,934 70,130 1,251,151 430,971		127,613 65,299 1,117,896 397,670
investments Other investment income			_	(1,067,872)	_	11,937 1,727,978				(1,055,935) 1,727,978	_	1,664,884 4,870,109
	<u>\$</u>	10,684,962	<u>\$</u>	190,495	<u>\$</u>	1,858,427	<u>\$</u>	0	<u>\$</u>	12,733,884	<u>\$</u> _	19,326,353
NET ASSETS RELEASED FROM RESTRICTIONS Restrictions satisfied by payments	<u>\$</u>	0	<u>\$</u>	0	\$	89,701	\$	0	<u>\$</u>	89,701	<u>\$</u>	<b>3,743,89</b> 3
EXPENSES Administrative and general Plant operation and maintenance Medical and nursing Dietary Emergency shelter care Child Specific Program Residential group care Recreational	\$	2,125,527 509,341 314,602 724,865 541,760 214,997 2,684,646 256,896	\$	51,734	\$	167,931	\$		\$	2,345,192 509,341 314,602 724,865 541,760 214,997 2,684,646 256,896	\$	2,248,546 747,470 286,186 598,896 493,070 241,526 2,179,707 243,041
Educational services.  Pastoral care Family development service Stimulus CVA Grant Clinical services		104,541 263,094								791,835 104,541 263,094		744,603 75,598 246,877 23,881 871,501
Life skills service Transitional living Outdoor wilderness learning Public relations and development Family plus Changing attitudes and behavlor Provision for depreciation Loss on abandonment		134,594 110,761 432,174 573,486 665,504 1,808,783						838,158 4,610		134,594 110,761 432,174 573,486 665,504 1,808,783 838,158 4,610		151,930 109,983 430,470 587,423 664,935 1,940,067 723,821 9,297
	\$	13,190,806	\$	51,734	<u>\$</u>	167,931	\$_	842,768	<u>\$</u>	14,253,239	<u>\$</u>	13,618,828
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$	(2,505,844)	) <u>\$</u>	138,761	<u>\$</u>	1,780,197	\$_	(842,768)	) <u>\$</u>	(1,429,654)	\$	9,451,418
CHANGE IN ASSETS FROM OPERATIONS	\$	(2,505,844)	\$ (	138,761	\$	1,780,197	\$	(842,768)	\$	(1,429,654)	\$	9,451,418
OTHER CHANGES IN NET ASSETS Property and equipment acquisitions and transfer Operating transfers Endowment transfers	s\$ 	(47,407 2,378,654 (8,380		(1,142,315) (347)	\$ 	(617,035) (1,236,339) 8,727	\$	664,442	<b>\$</b>		\$	
CHANGE IN UNRESTRICTED NET ASSETS	<u>\$</u> _	(182,977	<b>1</b>	(1,003,901)	) <u>\$</u>	<u>(64,450</u> )	\$_	(178,326)	\$	0	\$	9,451,418
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS Net realized and unrealized gain (loss) on investments Pooled funds income Contributions and grants	\$	(9,440)	\$	(5,355) 5,050	) \$	(85,774) 89,701	\$		\$	(100,569) 5,050 89,701	\$	69,334 3,739,288
Net assets released from restrictions	_	10.110	_		_	(89,701)	_		_	(89,701)		(3,743,893)
CHANGE IN TEMPORARILY RESTRICTED NET CHANGE IN PERMANENTLY RESTRICTED NET	\$_	(9,440)	} ≦	(305)	) <u>\$</u>	(85,774)	\$	0	\$_	(95,519)	<u> </u>	64,729
ASSETS Net realized and unrealized gain (loss) Pooled funds income Contributions Transfers (to) from	\$		\$	(2,176) 699 20,000	) <b>\$</b> _	45,000 (20,000)	\$		\$	(2,176) 699 45,000	\$	
CHANGE IN PERMANENTLY RESTRICTED NET	<u> </u>	0	\$	18,523	\$	25,000	\$	. 0	\$	43,523	\$	
INCREASE (DECREASE) IN NET ASSETS	\$	(192,417	≖ } \$			(125,224)	\$		<u> </u>	(1,481,650)		9,516,147
NET ASSETS - BEGINNING OF YEAR	_	1,295,425	_	28,879,939	_	6,422,836	_1	5,546,005		52,144,205		42,628,058
NET ASSETS - END OF YEAR	<u>\$</u>	1,103,008	\$	27,894,256	<u>\$</u>	6,297,612	<u>\$ :</u>	.5,367,6 <b>7</b> 9	<u>\$</u>	50,662,555	<u>\$</u>	<u>52,144,205</u>

The accompanying notes are an integral part of this statement.

## COMBINED STATEMENTS OF CASH FLOWS For The Years Ending December 31, 2011 and 2010

	General Operating Fund	Endowment Fund	Local Investment Fund	General Fixed Assets	Total All Funds 2011	Total All Funds 2010
CASH FLOWS FROM OPERATING ACTIVITIES Cash received from services Cash received from contributions and grants Income from trust funds Interest received Dividends and pooled income Receipt from investment properties Miscellaneous receipts Cash paid to employees, suppliers, deposits Cash received from (to) other funds	\$ 8,230,585 \$ 1,172,231 104,693 1,108 27,548 267,525 (12,991,240) 1,142,315	73,005 1,214,845 (51,734) (1,142,315)	\$ 309,351 12,241 6,299 28,380 2,043,321 (198,090)	\$	\$ 8,230,585 1,481,582 116,934 80,412 1,270,773 2,043,321 267,525 (13,241,064)	\$ 9,468,579 6,920,757 127,613 62,006 1,118,385 4,464,383 229,965 (13,346,807)
Net cash provided (used) by operating activities	<u>\$ (2,045,235)</u> <u>\$</u>	93,801	\$ 2,201,502	<u>\$</u> 0	\$ 250,068	\$ 9,044,881
CASH FLOWS FROM INVESTING ACTIVITIES Proceeds from sale of investments Purchase of investments Purchase of property and equipment (net) Endowment transfers	\$ (47,408) 	5,355,665 (5,430,910) 19,653		\$	\$ 5,369,666 (5,430,910) (664,443)	(6,387,685)
Net cash provided (used) by investing activities	<u>\$ 1,180,551</u> \$	(55,592)	<u>\$ (1,850,646)</u>	<u>\$ 0</u>	<b>\$</b> (725,687)	<u>\$ [7,884,066</u> )
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (864,684)\$	38,209	\$ 350,856	\$	\$ (475,619)	\$ 1,160,815
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	866,967	328,190	3,932,868	<del> </del>	5,128,025	3,967,210
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 2,283 \$	366,399	<u>\$ 4,283,724</u>	<u>\$ 0</u>	<u>\$ 4,652,406</u>	<b>5.128,025</b>
RECONCILIATION OF CHANGE IN NET ASSETS TO CASH PROVIDED BY OPERATING ACTIVITIES Change in net assets Adjustments to reconcile changes in net assets to net cash provided:	\$ (192,417)\$	(985,683)	\$ (125,224)	\$ (178,326)	\$ (1,481,650)	\$ 9,516,147
Depreciation and amortization Uncollectible piedges/receivables (Gain) Loss on abandoned or sold assets Decrease (Increase) in receivables and	14,056		(11,937)	838,158 4,610	838,158 14,056 (7,327)	723,821 26,432 13,424
promises to give Decrease (Increase) in prepaid expenses	(916,920)	23,734	414,750		(478,436)	-
and deposits  Decrease (Increase) in inventory  Increase (Decrease) in payables and	(10,168) 5,533				(10,168) 5,533	25,890 (244)
accrued expenses Realized and unrealized loss (gain) on	239,629		(30,159)		209,470	(380,518)
investments Purchase of property and equipment Transfer (from) to other funds Non-cash bequest to assets for sale or	(4,396) 47,408 (1,227,960)	1,075,403 (19,653)	85,774 637,599 1,227,048	(685,007) 20,565	1,156,781	(1,752,687)
real estate			3,651	<del></del>	3,651	<u>(69.032</u> )
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (2,045,235</u> ) <u>\$</u>	93,801	<u>\$ 2,201,502</u>	\$ 0	\$ 250,068	<u>\$ 9,044,881</u>
INTEREST PAID	<u>\$ 0</u> §	0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
INCOME TAXES PAID	<u>\$ 2,773</u> \$	0	<u>\$0</u>	<u>\$ 0</u>	\$ 2,773	<u>\$</u> 0

### GENERAL OPERATING FUND STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2011 AND 2010

ASSETS	2011	2010
Current assets		
Cash and cash equivalents	<b>\$</b> 2,283	\$ 856, <del>9</del> 67
Accounts & cost reimburse receivables (net of \$34,014 and \$22,035 allowance for 2011 and 2010, respectively)	1,799,654	895,984
Unconditional promises to give (net of \$100 and \$100		40.000
allowance for 2011 and 2010, respectively)	13,045	13,850
Inventory Prepaid expenses and other	49,038 68,185	54,571 58,017
Prepaid expenses and other	00,103	
Total current assets	<b>\$</b> 1,932,205	<b>\$ 1,889,389</b>
LONG-TERM INVESTMENTS		
Anonymous Charitable Lead Annuity Trust	\$ 11,994	\$ 21,434
Cash Surrender Value Life Insurance	330,517	316,681
Total long-term investments	<u>\$ 342,511</u>	<u>\$ 338,115</u>
Total Assets	<u>\$ 2,274,716</u>	<u>\$ 2,227,504</u>
LIABILITIES		
Current liabilities		
Bank overdraft	\$ 90,209	<b>\$</b>
Accounts payable	296,145	207,380
Accrued compensation	<u>553,761</u>	500,281
Total current liabilities	<u>\$ 940,115</u>	<b>\$</b> 707,661
OTHER LIABILITIES	•	
Retirement payable	<u>\$ 231,593</u>	\$ 224,418
Total liabilities	<u>\$ 1,171,708</u>	<u>\$ 932,079</u>
NET ACCTO		
NET ASSETS	\$ 1,091,014	e 1 272 004
Unrestricted Temporarily restricted	\$ 1,091,014 11,994	\$ 1,273,991 21,434
remporarity restricted		<u> </u>
Total net assets	\$ 1,103,008	<b>\$</b> 1.295.425
Total Liabilities and Net Assets	<u>\$ 2,274,716</u>	\$ 2,227,504

### GENERAL OPERATING FUND STATEMENTS OF ACTIVITIES For the Years Ended December 31, 2011 and 2010

	2011	2010
UNRESTRICTED REVENUES AND SUPPORT Contributions Children's home offerings Special events Child care support Independent living services Federal subgrants for child care Family development services Training fees and evaluation Trust funds Interest income Dividend income Outdoor wilderness learning Louisiana appropriations Grant Income	\$ 1,020,807 131,324 60,470 8,371,858 256,010 16,896 268,518 101,366 104,693 1,108 27,127 143,318 55,650 61,076	\$ 1,344,030 175,395 60,524 7,984,182 235,017 42,994 258,773 84,457 115,118 1,195 23,458 139,136 155,649 60,952
Miscellaneous income	64,741	52,601
Total revenues and support	<b>\$</b> 10,684,962	<b>\$</b> 10,733,481
Administrative and general Plant operation and maintenance Medical and nursing Dietary Emergency shelter care Child Specific Program Residential group care Recreational Educational services Pastoral care Family development service Stimulus CVA Grant Clinical services Life skills service Transitional living program Outdoor wilderness learning Public relations and development Capital expenditures Changing attitudes and behavior program Family plus	\$ 2,125,527 509,341 314,602 724,865 541,760 214,997 2,684,646 256,896 791,835 104,541 263,094 933,400 134,594 110,761 432,174 573,486 47,407 1,808,783 665,504	\$ 2,160,684 747,470 286,186 598,896 493,070 241,526 1,973,414 243,041 744,603 75,598 246,877 23,881 871,501 151,930 109,983 430,470 587,423 15,541 1,940,067 664,935
Total expenses	<u>\$ 13,238,213</u>	<u>\$ 12,607,096</u>
REVENUE (DEFICIENCY) OVER EXPENSES	<b>\$</b> (2,553,251)	<u>\$ (1,873,615)</u>
NET ASSETS TRANSFERRED FROM OTHER FUNDS	<b>\$</b> 2,370,274	<u>\$ 1,860,162</u>
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	<u>\$ (182,977)</u>	<b>\$</b> (13,453)
CHANGE IN TEMPORARILY RESTRICTED ASSETS  Net realized and unrealized gain (loss) on investments	\$ (9,440)	\$ (9,149)
INCREASE (DECREASE) IN RESTRICTED ASSETS	<u>\$ (9,440)</u>	<u>\$ (9,149)</u>
INCREASE (DECREASE) IN NET ASSETS	\$ (192,417)	\$ (22,602)
NET ASSETS AT BEGINNING OF YEAR	1,295,425	1,318,027
NET ASSETS AT END OF YEAR	<u>\$ 1,103,008</u>	<u>\$ 1,295,425</u>

### GENERAL OPERATING FUND STATEMENTS OF CASH FLOWS As of December 31, 2011 and 2010

		•
·	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from services	\$ 8,230,585	\$ 9,468,579
Cash received from contributions	1,172,231	1,833,686
Income from trust funds	104,693	115,118
Interest received	1,108	1,195
Dividends received	27,548	22,972
Miscellaneous receipts	267,525	229,965
Transfer from other funds	1,142,315	1,111,008
Cash paid to employees and suppliers	(12,991,240)	(12,680,842)
cash paid to employees and suppliers	(12,331,240)	(12,000,642)
Net cash provided (used) by operating activities	<u>\$ (2,045,235)</u>	<u>\$ 101,681</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	\$ (47,408)	# /1E E41\
		\$ (15,541)
Endowment transfers	1,227,959	749,154
Proceeds on sale of assets		18,613
Net cash provided (used) in investing activities	<b>\$ 1,180,551</b>	<b>\$</b> 752,226
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (864,684)	\$ 853,907
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	866,967	<u>13,060</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<b>\$</b> 2,283	<u>\$ 866,967</u>
RECONCILIATION OF CHANGES IN NET ASSETS TO CASH PROVIDED BY OPERATING ACTIVITIES		
Change in net assets Adjustments to reconcile change in net assets to net cash used by	\$ (192,417)	\$ (22,602)
operating activities:		
Loss on asset held for sale		83
Uncollectible pledges and receivables	14,056	21,669
Noncash donation of stock		(18,696)
(Increase) Decrease in accounts receivable and pledges	(916,920)	838,416
(Increase) Decrease in prepaid expenses	(10,168)	25,890
(Increase) Decrease in inventory	` 5,533 <sup>°</sup>	(244)
(Increase) Decrease in anonymous trust	9,440	9,149
(Increase) Decrease in cash surrender value of life insurance	(13,836)	(14,424)
Increase (Decrease) in accounts payable and bank overdraft	178,974	(70,811)
Increase (Decrease) in accrued wages	53,480	53,826
Increase (Decrease) in retirement payable	7,175	13,038
Purchase of property and equipment	47,408	15,541
Transfer (from) other funds	(1,227,960)	(749,154)
Halister (Holli) other failus	(1,227, <del>3</del> 60)	(/45,134)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (2,045,235)</u>	<u>\$ 101,681</u>
INTEREST PAID	\$ 0	<u>\$0</u>
INCOME TAXES PAID	<b>\$</b> 2,773	<u>\$</u> 0

### ENDOWMENT FUND STATEMENTS OF FINANCIAL POSITION As of December 31, 2011 and 2010

ASSETS	2011	2010
Current Assets Cash and cash equivalents - Northern Trust - custodian Accrued interest and dividends	\$ 366,399 19,712	\$ 328,190 43,446
Total current assets	<u>\$ 386,111</u>	<u>\$ 371,636</u>
Long-Term Investments Investments - Northern Trust - custodian Investments - Capital One Bank - custodian	\$ 10,372,964 17,135,181	\$ 10,614,676 17,893,627
Total long-term investments	<u>\$ 27,508,145</u>	<u>\$ 28,508,303</u>
Total Assets	<u>\$ 27,894,256</u>	<u>\$ 28,879,939</u>
NET ASSETS		
Unrestricted Temporarily restricted Permanently restricted	\$ 27,766,785 8,948 118,523	\$ 28,770,686 9,253 100,000
Total Net Assets	<u>\$ 27.894,256</u>	\$ 28,879,939

### ENDOWMENT FUND STATEMENTS OF ACTIVITIES For The Years Ended December 31, 2011 and 2010

	2011	2010
REVENUE Dividend income Interest income Settlement income	\$ 281,060 62,723 93	\$ 200,151 57,534 933
Income from pooled funds Realized and unrealized gain (loss) on investments	914,491 <u>(1,067,872</u> )	854,243 1,668,929
Total unrestricted revenue and support	<u>\$ 190,495</u>	<u>\$ 2,781,790</u>
NET ASSETS RELEASED FROM RESTRICTIONS Restrictions satisfied by payments	\$ 0	<u>\$ 4,605</u>
EXPENSES  Management and custody fees  Foreign tax paid	\$ 50,481 1,253	\$ 44,571 1,335
Total expenses	<b>\$</b> 51,734	\$ <u>45,906</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 138,761	\$ 2,740,489
OTHER CHANGES IN NET ASSETS  Transfer to operating fund  Transfer from local investment fund (net)	\$ (1,142,315) (347)	\$ (1,111,008) 2,987,471
CHANGE IN UNRESTRICTED NET ASSETS	<b>\$</b> (1,003,901)	<u>\$ 4,616,952</u>
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS  Net realized and unrealized gain (loss) on investments  Income from pooled funds  Net assets released from restrictions	\$ (5,355) 5,050	\$ 3,909 (4,60 <u>5</u> )
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	<u>\$ (305)</u>	<u>\$ (696</u> )
CHANGE IN PERMANENTLY RESTRICTED NET ASSETS  Net realized and unrealized gain (loss) on investments  Income from pooled funds  Transfer from local investment fund	\$ (2,176) 699 20,000	\$
CHANGE IN PERMANENTLY RESTRICTED NET ASSETS	\$ 18,523	\$0
CHANGE IN NET ASSETS	\$ (985,683)	\$ <b>4,616,2</b> 56
NET ASSETS BEGINNING OF YEAR	28,879,939	24,263,683
NET ASSETS END OF YEAR	<u>\$ 27,894,256</u>	<u>\$ 28,879,939</u>

# ENDOWMENT FUND STATEMENTS OF CASH FLOWS For The Years Ended December 31, 2011 and 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES Interest received	\$ 73,005	\$ 54,241
Dividends and settlements received	294,605	201,495
Income from pooled funds	920,240	854,243
Transfers to operating fund	(1,142,315)	(1,111,008)
Cash paid to suppliers of services and taxes	(51,734)	(45,906)
Net cash provided (used) by operating activities	<u>\$ 93,801</u>	<b>\$</b> (46,935)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of securities	\$ 5,355,665	\$ 3,343,451
Transfer (to) from local investment fund	19,653	2,987,471
Purchase of securities	(5,430,910)	<u>(6,387,685</u> )
Net cash (used) provided by investing activities	<b>\$</b> (55,592)	<b>\$</b> (56,763)
INCREASE (DECREASE) IN CASH AND CASH	÷ 30.000	
EQUIVALENTS	\$ 38,209	\$ (103,698)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	328,190	431,888
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 366,399</u>	<u>\$ 328,190</u>
RECONCILIATION OF CHANGES TO NET ASSETS TO CASH		
PROVIDED BY OPERATING ACTIVITIES  Changes in net assets	\$ (985,683)	A 4616 356
Adjustments to reconcile change in net assets to net cash	\$ (985,683)	\$ 4,616,256
provided by operating activities:		
(Increase) Decrease in receivables	23,734	(2,882)
Net realized and unrealized loss (gains) on investments	1,075,403	(1,672,838)
Transfers from other funds	(19,653)	(2,987,471)
NET CASH PROVIDED (USED) BY OPERATING		
ACTIVITIES	<u>\$ 93,801</u>	<u>\$ (46,935</u> )
INTEREST PAID	<u>\$0</u>	\$ 0
INCOME TAXES PAID	\$0	<u>\$0</u>

### LOCAL INVESTMENT FUND STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2011 AND 2010

ASSETS	2011	2010
Current assets Cash and cash equivalents Accounts receivable Pledges receivable Pledges receivable - Officers, Directors, and Employees	\$ 4,283,724 236,311 59,350 10,500	\$ 3,932,868 566,912 60,422 
Total current assets	\$ <u>4,589,885</u>	\$ 4,566,202
Long-term investments Stocks and bonds Louise Briley Leake Trust Fund - temporarily restricted Hattye Jordan Trust Fund - temporarily restricted Loraine Howard Property R.D. Shelley Property L.V. Lindingham Property A.P. White Property Georgia W. Peniston Trust Fund - temporarily restricted	\$ 21,075 619,544 194,009 462,035 801 100 59,000 302,800	\$ 23,100 681,776 189,260 462,035 801 100 59,000 331,091
Total long-term investments	\$ 1,659,364	\$ 1,747,163
Other assets Pledges receivable (net of allowance of \$3,732 and \$4,763, for 2011 and 2010, respectively) Pledges receivable - Officers, Directors, and Employees Utility deposits  Total other assets	\$ 67,700 8,000 625 \$ 76,325	\$ 153,967 13,000 625 \$ 167,592
Total assets	\$ 6,325,574	\$ 6,480,957
LIABILITIES		
Current liabilities Accounts payable	\$ 27,962	\$ 58.121
Total current liabilities	\$ <u>27,962</u>	\$ 58,121
NET ASSETS		
Unrestricted Temporarily restricted Permanently restricted	\$ 5,156,259 1,116,353 25,000 \$ 6,297,612	\$ 5,220,709 1,202,127 
Total liabilities and net assets	\$ 6,325,574	\$ 6,422,836 \$ 6,480,957

The accompanying notes are an integral part of this statement.

# LOCAL INVESTMENT FUND STATEMENTS OF ACTIVITIES For The Years Ended December 31, 2011 and 2010

	2011	2010
UNRESTRICTED REVENUE AND SUPPORT Loraine Howard Property (oil & gas, timber, rents) R.D. Webb Property (oil & gas) Shelley Property (oil & gas) Thurmon Property (oil & gas)	\$ 1,320,646 273,544 114,866 18,185	\$ 4,446,263 346,831 76,237
Other investment property Trust Funds Wills and bequests	737 12,241 70,592	778 12,495 886,842
Contributions and memorials Interest income Income from pooled funds Gain (Loss) on sale of assets	1,000 6,299 28,380 11,937	6,570 39,111 (4,045)
Total unrestricted revenue and support	<b>\$</b> 1,858,427	\$ 5,811,082
NET ASSETS RELEASED FROM RESTRICTIONS Restrictions satisfied by payments	\$ 89,701	\$ 3,739,288
EXPENSES  Administrative and general  Capital expenses	\$ 167,931 637,600	\$ 248,249 4,889,197
Total expenses	<u>\$ 805,531</u>	\$ 5,137,446
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 1,142,597</u>	\$ 4,412,924
OTHER CHANGES IN NET ASSETS Transfer (to) from General Operating Fund (Net) Transfer (to) from Endowment Fund (Net) Transfer (to) from General Fixed Assets Fund (Net)	\$ (1,236,339) 8,727 20,565	\$ (736,625) (3,000,000)
Total other changes in net assets	<b>\$</b> (1,207,047)	\$ (3,736,625)
CHANGE IN UNRESTRICTED NET ASSETS	\$ (64,450)	<b>\$</b> 676,299
CHANGE IN TEMPORARILY RESTRICTED ASSETS  Net realized and unrealized gain in investments  Contributions  Contributions - employees and board  Private report & grant  Net assets released from restrictions	\$ (85,774) 61,917 27,784 (89,701)	\$ 74,574 3,717,092 19,000 3,196 (3,739,288)
CHANGE IN TEMPORARILY RESTRICTED ASSETS	<b>\$</b> (85,774)	<u>\$ 74,574</u>
CHANGE IN PERMANENTLY RESTRICTED ASSETS Contributions Transfer to Endowment Fund	\$ 45,000 (20,000)	<b>\$</b>
CHANGE IN PERMANENTLY RESTRICTED ASSETS	\$ 25,000	\$0
INCREASE (DECREASE) IN NET ASSETS	\$ (125,224)	\$ 750,873
NET ASSETS - BEGINNING OF YEAR	6,422,836	<u>5,671,963</u>
NET ASSETS - END OF YEAR	<u>\$ 6,297,612</u>	<u>\$ 6,422,836</u>

The accompanying notes are an integral part of this statement.

# LOCAL INVESTMENT FUND STATEMENTS OF CASH FLOWS For The Years Ended December 31, 2011 and 2010

		2011		2010
Cash FLOWS FROM OPERATING ACTIVITIES  Cash received from contributions, wills and bequests Income from trust funds Grant receipts Interest received Dividends and pooled funds Receipts from investment properties Cash paid to suppliers and utility deposits	\$	281,567 12,241 27,784 6,299 28,380 2,043,321 (198,090)	\$	5,083,875 12,495 3,196 6,570 39,675 4,464,383 (620,059)
Net cash provided by operating activities	<u>\$</u>	2,201,502	\$_	8,990,135
CASH FLOWS FROM INVESTING ACTIVITIES  Transfer (to) from General Operating Fund (net)  Transfer (to) from Endowment Fund (net)  Transfer (to) from General Fixed Assets Fund (net)  Capital purchases for Plant Fund (net)  Proceeds from sale of assets (net)	\$	(1,236,339) (11,273) 20,565 (637,600) 14,001	\$	(736,625) (3,000,000) (4,889,197) 46,293
Net cash used by investing activities	` <u>\$</u>	(1,850,646)	<u>\$</u>	(8,579,529)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$	350,856	\$	410,606
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR		3,932,868	_	3,522,262
CASH AND CASH EQUIVALENTS - END OF YEAR	\$	4,283,724	<u>\$</u>	3,932,868
RECONCILIATION OF CHANGES TO NET ASSETS TO CASH PROVIDED BY OPERATING ACTIVITIES Change in net assets Adjustments to reconcile changes in net assets to net cash provided by operating activities:	\$	(125,224)	\$	750,873
(Gain) loss on sale of assets Uncollectible pledges Non cash donation of land and stock (Increase) Decrease in receivables and promises to give Realized and unrealized (gains) losses on investments Transfer to (from) other funds Purchase of property and equipment Increase (Decrease) in accounts payable		(11,937) 3,651 414,750 85,774 1,227,048 637,599 (30,159)		4,044 4,763 (50,336) 106,114 (74,574) 3,736,625 4,889,197 (376,571)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	đ	2 201 502	đ	8 000 12E
	<u>*</u>	<u>2,201,502</u>	<u>\$</u>	<u>8,990,135</u>
INTEREST PAID .	<u>\$</u>	0	<u>\$</u>	0
INCOME TAXES PAID	<u>\$</u>	0	<u>\$</u>	0

### GENERAL FIXED ASSETS STATEMENTS OF FINANCIAL POSITION As of December 31, 2011 and 2010

ASSETS	. •	2011		2010
Property and equipment Autos, trucks and buses Tractors and ground equipment Furniture, fixtures and equipment Building and improvements Land and land improvements	\$	856,237 257,695 2,551,667 18,856,615 965,719	\$	835,134 216,300 2,402,483 14,361,545 963,601
Less: Accumulated depreciation	\$  \$	23,487,933 (8,120,254) 15,367,679	\$ 	18,779,063 (7,320,606) , 11,458,457
Construction in progress	<u>\$</u>	0	\$	4,087,548
Total Assets	<u>\$</u>	<u> 15,367,679</u>	\$	15,546,005
INVESTMENT IN GENERAL FIXED ASSETS				
Fund balance - General fixed assets	<u>\$</u>	<u> 15,367,679</u>	<u>\$</u>	15,546 <u>,</u> 005

# GENERAL FIXED ASSETS STATEMENTS OF ACTIVITIES For The Years Ended December 31, 2011 and 2010

		2011		2010
EXPENSES Provision for depreciation Loss on assets abandoned or sold	* <b>\$</b>	838,158 4,610	\$	723,821 9,297
EXCESS OF EXPENSES OVER REVENUE	\$	(842,768)	\$	(733,118)
ACQUISITION OF PROPERTY AND EQUIPMENT WITH Transfers from other funds Transfers to other funds	\$ —	685,007 (20,565)	\$ 	4,904,738
CHANGE IN NET ASSETS	\$	(178,326)	\$	4,171,620
NET ASSETS - BEGINNING OF YEAR	<del></del>	15,546,005		11,374,385
NET ASSETS - END OF YEAR	<u>\$</u>	15,367,679	<u>\$</u>	15,546,005

# GENERAL FIXED ASSETS STATEMENTS OF CASH FLOWS For The Years Ended December 31, 2011 and 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES  Cash transferred (to) other funds	<u>\$</u> 0	\$ 0
Net cash provided (used) by operating activities	<u>\$0</u>	<u>\$0</u>
CASH FLOWS FROM INVESTING ACTIVITIES Proceeds from sale of assets	\$ 0	\$0
Net cash provided by investing activities	<u>\$0</u>	<u>\$</u>
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	\$ 0	\$ 0
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 0	<u>\$</u> 0
RECONCILIATION OF CHANGES IN NET ASSETS TO CASH PROVIDED BY OPERATING ACTIVITIES  Change in net assets  Adjustments to reconcile change in net assets to net cash provided by operating activities:  Depreciation  Loss on assets abandoned or sold  Transfer (from) other funds	\$ (178,326) 838,158 4,610 (685,007)	\$ 4,171,620 723,821 9,297 (4,904,738)
Transfer to other funds	20,565	0
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$0</u>	<u>\$</u> 0
INTEREST PAID	<u>\$0</u>	<u>\$</u> 0
INCOME TAXES PAID	<u>\$0</u>	<u>\$</u> 0

#### **NOTES TO FINANCIAL STATEMENTS**

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Organization and Purpose**

Louisiana United Methodist Children and Family Services, Inc. is a Louisiana non-profit corporation owned by the Louisiana Annual Conference of the United Methodist Church. All powers and authority of Louisiana United Methodist Children and Family Services, Inc. (the Organization) shall be vested in and exercised by a Board of Directors and the property, business, and affairs of the corporation shall be managed under the direction of the Board. The Organization is exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code.

The Louisiana United Methodist Children and Family Services, Inc. (sometimes doing business as "The Louisiana Methodist Children's Home") seeks to minister to the diverse needs of Louisiana's children and families experiencing stress, brokenness, and other special circumstances. The Organization was formed for educational, eleemosynary, literary, scientific, and charitable objectives and purpose. The Organization develops, administers, and operates various residential and outpatient programs. These programs provide valuative, therapeutic, educational, recreational, and social services for the youth and their families.

The Organization receives a significant portion of its revenue from grants/contracts from government agencies; thus, the Organization is subject to possible cutbacks due to changes in funding priorities. During 2011 and 2010, the Organization received approximately 70 and 37 percent, respectively, of its gross public support from such grants/contracts.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification 958, *Financial Statements for Not-for-Profit Organizations*. Under Accounting Standards Codification 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were \$143,523 and \$100,000 of permanently restricted assets held as of December 31, 2011 and 2010, respectively.

## Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with a maturity of six months or less to be cash and cash equivalents.

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include those assumed in valuing promises to give, the market values of investments, expected return on investments, estimated life expectancies, and the useful lives of depreciable assets. It is at least possible that the significant estimates will change within the next year.

### **Accounts Receivables**

Louisiana United Methodist Children and Family Services, Inc. routinely grants clients and clients' families credit for their services. The Organization also receives pledges that represent receivables.

#### **NOTES TO FINANCIAL STATEMENTS**

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The policy for charging off uncollectible client service receivables is as follows: A monthly collection notice will be sent for two months with a follow-up call from the accounting bookkeeper in the second month. If the client account remains open for a third month a letter from the vice president is sent. If the child is in one of the residential programs this will jeopardize their continued placement unless it is for the safety of the child and a decision will be made by the Organization's administration with input from the treatment team. If an account is greater than \$1,500 a letter from the Organization's attorney will be sent to the family requesting payment with further legal action as needed. Accounts less than \$1,500 will be turned over to a collection agency. Debts for client care will be written off only when all reasonable attempts at recovery have been taken and it is not cost effective to continue the process.

The policy for charging off uncollectible pledge receivables is as follows: Contributors who make pledges will be sent reminders from the development department. If the pledge is not given in the time specified or within one year thereafter, the account will be recommended to the president/CEO of the Organization for write off.

An allowance for uncollectible related to services and cost reimbursement totaled \$34,014 and \$22,035 as of December 31, 2011 and 2010, respectively. Also, an allowance related to unconditional promise to give totaled \$100 and \$100 as of December 31, 2011 and 2010, respectively.

The president/CEO or his/her designee must approve all debts for write off after being satisfied that the recovery procedures have been complied with and that all reasonable attempts at recovery have been satisfied.

### **Donated Property and Services**

Donated securities and property are recognized at fair market value at the time the assets are made available to the Organization. No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise.

#### **Inventory**

Purchased inventory is stated at cost. Donated inventory is stated at approximate fair market value at the time of donation.

### Plant and Equipment

Fixed assets are recorded at cost if purchased or market value at time of donation. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets ranging from 3 to 50 years.

#### **Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

#### NOTES TO FINANCIAL STATEMENTS

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The Organization primarily receives unrestricted contributions with the exception of certain bequests of future interest in testamentary trusts; these net assets are temporarily restricted by the donor until the trust matures at some future date and unconditional promises to give to be received in future periods.

Unconditional promises to give are recognized as revenues or gains in the period received as assets, decreases in liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

### **Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities.

Costs are allocated between fund raising, management and general or the appropriate program based on evaluations of the related benefits. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

#### **Credit Risk**

The Organization maintains cash accounts in various institutions with locations in Ruston, Louisiana. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2011 and 2010, the Organization's uninsured cash balances totaled \$1,985,479 and \$2,595,289, respectively, with \$1,872,154 and \$2,663,938, respectively, in securities purchased with an obligation to sale.

#### **NOTE 2 - DEFINED CONTRIBUTION PLAN**

The Louisiana United Methodist Children and Family Services, Inc. sponsors full-time employees with more than twenty-four (24) months of service in the Lay Employee's Pension Fund of the United Methodist Church whereby it matches the employee's 3% minimum contribution two for one for a total cost to the Corporation of 6% of participating employees' gross earnings. Contributions by the Organization totaled \$232,608 for 2011 and \$234,403 for 2010. The Organization also began funding the minister's retirement with the Louisiana Annual Conference during 2008. Contributions by the Organization totaled \$9,218 and \$9,557 during 2011 and 2010, respectively.

#### **NOTE 3 - INVESTMENTS**

The Organization's investments and certain cash and cash equivalents are held primarily by a national investment banking and financial services company and managed by an investment advisor in accordance with the terms of an investment advisory agreement.

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the statement of financial position. Pursuant to Accounting Standards Codification 958, Financial Statements of Not-For-Profit Organizations, gains and losses on investments are reported in the statement of activities as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulations or by law. Investments in unlisted securities where market is not readily attainable are carried at cost. A recap of such debt and equity securities is shown on the following page.

## **NOTES TO FINANCIAL STATEMENTS**

## NOTE 3 - INVESTMENTS (Cont'd)

			20	<u> </u>	2010
Local Investment Fund Equity securities - cost			<u>\$</u>	21,075 \$	23,100
Net income for years - Local Ir	nvestment Fun	d			
Interest	incodine i dii	<b>.</b>	<u>\$</u>	6,299 \$	6,570
			· <u>\$</u>	6,299 \$	6,570
2011 INVESTMENTS ENDOWMENT FUND					
Argent Trust Company - Ruston, LA		Cost Basis	Fair MarketBasis	Unrealized Gain (Loss)	WeightedCurrent Yield
Cash Equivalents		\$ 366,399	\$ 366,399		0.04 %
Mutual Funds Mutual Funds - Int'l Equity Mutual Funds - Equity Mutual Funds - Fixed Income		\$ 878,671 424,981 1,517,989	\$ 783,515 571,610 1,452,144	\$ (95,156) 146,629 (65,845)	1.41 % 0.95 % 9.74 %
Total Mutual Funds		\$ 2,821,641	\$ 2,807,269	<u>\$ (14,372)</u>	
Equities Common Stock Foreign Equities		\$ 4,137,092 434,641	\$ 5,090,222 558,500	\$ 953,130 123,859	2.13 % 3.50 %
Total Equities		<b>\$</b> 4,571,733	<u>\$ 5,648,722</u>	\$ 1,076,989	
	Face Amount				•
Certificates of Deposit - Discover Bank 5.3%, due 03/07/12 Corporate Bond - Comcast Corp	\$ 100,000	\$ 100,000	\$ 100,818	\$ 818	5.26 %
5.875%, due 02/15/18 Corporate Bond - Microsoft Corp	100,000	99,104	115,627	16,523	5.08 %
4.0%, due 02/08/21	250,000	255,727	281,567	25,840	3.55 <b>%</b>
U.S. GOVERNMENT SECURITIES	·	\$ 454,831	\$ 498,012	\$ 43,181	
US Treasury Note @ 2.125% due 08/15/21 US Treasury Bond TIPs @ 2.635%	150,000	150,869	153,844	2,975	2-07 %
due 01/15/29 FFCB @ 2.00% due 05/14/18	250,000 100,000	260,167 99,753	351,707 100,071	91,540 318	1.87 % 2.00 %
FFCB @ 3.85% due 05/20/21	250,000	253,412	258,203	4,791	3.73 %
FHLB Step @ 2.25% due 10/27/21 FNMA @ 4.00% due 11/18/26	150,000 150,000	149,558 150,000	150,187 150,968	629 <del>96</del> 8	2.25 % 3.97 %
GNMA Pool #728921 @ 4,50% due 12/15/24	234,496	246,330	253,982	7,652	4.15 %
Total fixed income securities		<b>\$</b> 1,764,920	<b>\$</b> 1,916,974	<u>\$ 152,054</u>	
The United Methodist Foundation of LA	<b>L</b>				
Pooled Income Funds	,	<b>\$</b> 20,285,656	<u>\$ 17,135,180</u>	\$ (3,150,476)	1.25 %
Endowment Fund Total Investments		<u>\$ 29,443,950</u>	<u>\$ 27,508,145</u>	<u>\$ (1,935,805</u> )	
TOTAL STOCKS, BONDS, AND NOTES		\$ 29,465,025	<u>\$ 27,529,220</u>	<u>\$ (1,935,805</u> )	

### **NOTES TO FINANCIAL STATEMENTS**

### **NOTE 3 - INVESTMENTS** (Cont'd)

# 2010 INVESTMENTS ENDOWMENT FUND

ENDOMMENT FOND	•			t to modify and	
			Fair Market	Unrealized Gain	Weighted
Argent Trust Company - Ruston, LA		Cost Basis	Basis	(LOSS)	Current Yield
Cash Equivalents		\$ 328,190	<b>\$</b> 328,190		0.00 %
Mutual Funds					
Mutual Funds - Int'l Equity		\$ 993,652	\$ 1,149,316	<b>\$</b> 155,664	1.01 %
Mutual Funds - Equity		888,204	1,156,575	268,371	3.76 %
Mutual Funds - Fixed Income		1,210,713	1,331,278	120,565	4.98 %
Total Mutual Funds		\$ 3,092,569	\$ 3,637,169	\$ 544,600	
Equities					
Common Stock		\$ 3,550,531	\$ 4,379,216	\$ 828,685	1.58 %
Foreign Equities		365,598	504,157	138,559	0.86 %
Total Equities		\$ 3,916,129	<b>\$</b> 4,883,373	<u>\$ 967,244</u>	
	Face Amount				
Certificates of Deposit - Discover Bank					
5.3%, due 03/07/12	\$ 100,000	\$ 100,000	\$ 105,233	<b>\$</b> 5,233	5.08 %
Corporate Bond - Comcast Corp 5.875%, due 02/15/18	100,000	98,957	111,024	12,067	5.29 %
		\$ 198,957	\$ 216,257	\$ 17,300	
		4	+		
U.S. GOVERNMENT SECURITIES					
FNMA @ 1.25% due 10/28/2014	100,000	99,944	98,063	(1,881)	· 1.27 %
FHLB @ 3.45% due 07/19/2019	400,000	400,000	398,250	(1,750)	3.47 %
US Treasury Infl IX N/B @ 2.5% due 01/15/2029	200.000	202 022	240 405	27.402	2.74.0/
FNMA @ 3,10% due 09/03/2020	300,000 100,000	302,923	340,406	•	2.24 %
FHLM @ 3.25% due 09/28/2020	100,000	99,853 99,560	95,500 95,519		3.25 % 3.40 %
FHLM @ 4.00% due 07/27/2023	300,000	299,130	293,422	(4,041 ) (5,708 )	4.09 %
FHLM @ 4.00% due 08/28/2025	250,000	250,000	233,984		4.27 %
GNMA Pool #728921 @ 4.50%			250/501	(10,010)	4.27 70
due 12/15/2024	304,916	320,304	322,734	2,430	4.25 %
Total fixed Income securities		\$ 2,070,671	\$ 2,094,135	\$ 23,464	
The United Methodist Foundation of LA	•				
THE CHIECUTHORISE I PURIOR CON OF ER	,				
Pooled Income Funds		<b>\$</b> 20,162,525	<u>\$ 17,893,626</u>	\$ (2,268,899)	1.75 %
Endowment Fund Total				<u>-</u> .	
Investments		<u>\$ 29,241,894</u>	<u>\$ 28,508,303</u>	<u>\$ (733,591</u> )	
TOTAL STOCKS, BONDS, AND NOTES		\$ 2 <u>9,264,994</u>	\$ 28,531,403	<b>\$</b> (733,591)	
			2014	20	10
Net income (less) for the	F= da= a== + F:		2011	<u>20</u>	10
Net income (loss) for years -	Endowment Fu	ina	ı	<b>44.</b>	53 53 <i>:</i>
Interest				,723 \$	57,534
Dividends and settlement in	ncome		281	,153	201,084
Income from pooled funds			920		854,243
Realized and unrealized gai	ne and losees		(1,075		672,838
resulted and amedited gai	ilo dila 1000C3			(1 <del>100</del> )	<u> </u>
	,	•	<u>\$188</u>	<u>,713                                    </u>	785,699

Gross proceeds from the sale of securities amounted to \$5,355,665 and \$3,343,451 for the years ended December 31, 2011 and 2010, respectively.

#### NOTES TO FINANCIAL STATEMENTS

### **NOTE 3 - INVESTMENTS** (Cont'd)

#### **Local Investment Fund**

In 1996, the Organization received a bequest from the Estate of Louise Briley Leake in the form of an interest in a testamentary trust whereby the income will be paid annually and the trust principal distributed to the Organization twenty-five (25) years from the death of the donor. The bequest was recorded at fair value. Annual changes in fair value are reported as unrealized gain or loss and an increase or decrease in temporarily restricted assets. This trust fund was valued at \$619,543 and \$681,776 for 2011 and 2010, respectively.

During 2000, the Organization received a bequest from the Estate of Hattye Jordan. The Hattye Recoulley Jordan Charitable Remainder Unitrust has Capital One Bank as trustee and the Organization will receive the assets of the trust upon the death of a life recipient. The assets of the trust were valued based upon available market rates discounted for the life expectancy of the recipient. The market values of the trusts were \$293,545 and \$293,720 for 2011 and 2010, respectively, and the discounted values were \$194,009 and \$189,260 for 2011 and 2010, respectively.

On May 4, 1991, the Organization received a bequest from the Estate of Georgia Westbrook Peniston. The "Georgia Westbrook Peniston and Henry Denipham Peniston - Children's Home Scholarship Trust" has the JP Morgan Chase trust department as trustee. After two (2) special bequests of a time certain (which have been completed) there is one life recipient receiving \$1,000 per month. Upon the death of the life recipient the Organization will receive one-third (1/3) of the assets of the trust. The market values of the assets of this trust as of December 31, 2011 and 2010, were \$934,953 and \$1,022,306, respectively, and the discounted one-third (1/3) interest of the assets of the trust were \$302,800 and \$331,091, respectively.

The Organization records unrealized gains and losses of securities held by the various trusts in the Statement of Activities as increases or decreases in temporarily restricted net assets.

### Other Information

Also, at the end of 2009, the United Methodist Foundation of Louisiana established a "Donor Advised Fund" in an account named "Methodist Home for Children New Orleans Endowment". The fund is a "temporarily restricted fund" of the United Methodist Foundation; with an annual distribution available for use to operate a children's home in the Greater New Orleans area.

If a new home is constructed in the Greater New Orleans area, eighty percent (80%) of the value of the fund can be distributed for construction costs. The remaining twenty percent (20%) should be retained as a "permanently restricted asset" of the United Methodist Foundation and the annual distribution will continue to be used for operational support of that Greater New Orleans home.

The market values of the assets of this account as of December 31, 2011 and 2010, were \$1,093,545 and \$1,102,218, respectively.

### **Operating Fund**

During 2003, the Organization became a beneficiary of an Anonymous Charitable Lead Annuity Trust. Under the terms of the Trust the Organization will receive the sum of (\$2,500 quarterly) \$10,000 annually for ten (10) years. The gift has been discounted based upon the expected rate of return of 3.13%. The JP Morgan Chase trust department is the trustee. The total discounted value as of December 31, 2011 and 2010, was \$11,994 and \$21,434, respectively.

The Organization owns two (2) cash surrender value split dollar life insurance policies with Met Life. The policies were issued on the lives of two (2) officers of the Organization with current annual premiums of \$2,500 each paid with paid-up additional insurance surrendered. The original investments for each policy in paid-up additional insurance were \$70,000 and \$75,000, respectively. The increase in cash surrender value of life insurance for the years ended December 31, 2011 and 2010, were \$13,836 and \$14,424, respectively. The cash surrender values of the policies as of December 31, 2011 and 2010, were \$330,517 and \$316,681, respectively.

#### **NOTES TO FINANCIAL STATEMENTS**

#### NOTE 4 - CONCENTRATION REVENUES AND ACCOUNTS RECEIVABLE

Louisiana United Methodist Children and Family Services, Inc.'s residential treatment programs serve children primarily from Louisiana. Fees for these services are paid primarily by governmental agencies of Louisiana under contracts which the Organization executes annually. The Organization is reimbursed by the agencies for actual client days based on a per diem rate established in accordance with Louisiana law. The contracts may be terminated by either party with thirty (30) days notice and are subject to the availability and appropriation of federal and/or state funds. Revenue from this service totaled \$8,371,858 and \$7,984,182 for 2011 and 2010, respectively. Accounts receivable balances related to this activity of \$213,712 were over ninety (90) days past due.

Accounts receivable arise from the normal course of providing these services and are not secured. An allowance for uncollectible accounts of \$34,014 and \$22,035 for 2011 and 2010, respectively, has been provided for accounts receivable, and cost reimbursement receivables related to services.

Promises to give - temporarily restricted are receivables from donors who have in writing committed to contribute to the Organization. Promises to give - temporarily restricted are pledges temporarily restricted to purchase capital assets and renovate existing buildings and facilities. Pledges expected to be received within the next twelve (12) months are classified as current assets. All pledges are expected to be received within the next five (5) years.

The following is a five year schedule of anticipated collections of the pledges:

2012	\$	69,850
2013	•	49,258
2014		20,486
2015		7,563
2016		2,125

### **NOTE 5 - INVENTORY**

Inventories as of December 31, 2011 and 2010, consist of salsa products produced at the Outdoor Wilderness Life Center at an approximate cost of \$8,936 and \$14,025, respectively. Clothing donated during September, 2008 had an approximate fair market value of \$40,102 and \$40,546, respectively. Total inventory reflected in the general operating fund totaled \$49,038 and \$54,571 as of December 31, 2011 and 2010, respectively.

#### **NOTE 6 - PLANT AND EQUIPMENT**

Fixed assets are recorded at cost if purchased, at market value at time of donation.

The major categories of fixed assets are as follows:

December 31, 2011		Cost		ccumulated epreciation		Net Book Value
Land and improvements Buildings and improvements Furniture and fixtures Office furniture and equipment Automobiles, trucks and vans Tractors and other equipment	\$	965,719 18,856,615 2,354,177 197,490 856,237 257,695	\$	(45,154) (5,418,573) (1,719,503) (197,318) (582,349) (157,355)	\$	920,565 13,438,042 634,674 172 273,888 100,340
Totals	<u>\$</u>	23,487,933	<u>\$</u>	(8,120,252)	<u>\$</u>	15,367,681

#### **NOTES TO FINANCIAL STATEMENTS**

### NOTE 6 - PLANT AND EQUIPMENT (Cont'd)

December 31, 2010		Cost		Accumulated Depreciation	 Net Book Value
Land and improvements Buildings and improvements Furniture and fixtures Office furniture and equipment Automobiles, trucks and vans Tractors and other equipment Construction in progress	\$	963,601 14,361,545 2,204,993 197,490 835,134 216,300 4,087,548	<b>\$</b>	(42,808) (4,935,050) (1,503,705) (191,400) (515,992) (131,651)	\$ 920,793 9,426,495 701,288 6,090 319,142 84,649 4,087,548
Totals	<u>\$</u>	22,866,611	\$	<u>(7.320.606</u> )	\$ <u> 15,546,005</u>

Construction in progress consisted of the building project in Southwest Louisiana that was not completed as of December 31, 2010.

The depreciation expense was \$838,158 and \$723,821 for the years ended December 31, 2011 and 2010, respectively.

The following is a summary of depreciable lives by category based on a straight-line method of depreciation:

Land and improvements	20 and 30 years
Building and improvements	5, 10, 15, 20, 25, 30, 40, and 50 years
Furniture and fixtures	3, 5, 10, 15, and 25 years
Office furniture and equipment	3, 5, 10, 15, and 25 years
Automobiles, trucks and vans	5 and 10 years
Tractors and other equipment	5 and 10 years

### NOTE 7 - SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Independent Living Services Program consists of two (2) contracts. Contract A is a nonmatching program with 100% reimbursement for personnel and related benefits cost. These costs are classified directly as independent living services expenditures in the financial statements. Contract B is a 50/50 matching program in which the organization is reimbursed for expenditures equal to its inkind or cash contribution. These costs are allocated to independent living based on detailed ledgers maintained by the organization. These costs consist of allocated portions of administrative overhead, salaries and related benefits, travel, operating services supplies, professional services capital outlay, and miscellaneous. The organization does not reclassify these allocated portions as independent living services expenditures for financial statement purposes. Total revenue from this service totaled \$134,594 and \$118,244 for 2011 and 2010, respectively.

The Child Abuse Counseling Program subgrant requires a 20% match and the Violence Prevention Program subgrant is a non-matching program with 100% reimbursement for personnel, related benefits, and contract services. Revenue from these programs totaled \$16,896 and \$20,796 for 2011 and 2010, respectively.

"Stimulus CVA Grant" was awarded during the year ended December 31, 2009, for \$34,552. This grant is a supplement to the Child Abuse Counseling Program. It has been awarded only for the fiscal year ended June 30, 2010, but was extended until December 31, 2010. Revenue from this program, during the year ended December 31, 2010, was \$22,198.

The Job Readiness/Skills Retention Program subgrant was awarded during the years ended December 31, 2011 and 2010, for \$36,941 and \$37,501, respectively. This grant is a non-matching program with 100% reimbursement for equipment, supplies, and other direct costs. Revenue from this program totaled \$38,873 and \$35,097 for the years ended December 31, 2011 and 2010, respectively.

#### **NOTES TO FINANCIAL STATEMENTS**

### **NOTE 8 - RELATED PARTY**

Total contributions received from employees, officers, and board members of the organization totaled \$16,721 and \$135,980 during 2011 and 2010, respectively.

### **NOTE 9 - NET ASSETS - TEMPORARILY RESTRICTED**

The balances of net assets - temporarily restricted consist of the following:

Operating Fund Long-term investments		2011	2010		
Anonymous Charitable Lead Annuity Trust	\$	11,994	\$	21,434	
Endowment Fund					
Long-term investments					
Pooled Funds		8,948		9,253	
Local Investment Fund					
Long-term investments				•	
Leake Testamentary Trust	•	619,544		681,776	
H.R. Jordan Charitable Reminder Trust		194,009		189,260	
G.W. Peniston Home Scholarship Trust		302,800		331,091	
Balances at year end	\$	1,137,295	<u>\$</u>	1,232,814	

### NOTE 10 - NET ASSETS - PERMANENTLY RESTRICTED

The balances of net assets - permanently restricted consist of the following:

Endowment Fund		2011	2010		
Long-term investments Pooled funds	\$	118,523	\$	100,000	
Local Investment Fund Short-term investments	•				
Pooled funds		25,000			
Balances at year end	<u>\$</u>	143,523	<u>\$</u>	100,000	

### **Lecture Series**

Funds were contributed to establish a lecture series for the Organization. The income will fund the expenses of the lectures and the principal will not be expended. The income included in temporarily restricted fund was \$0 and \$0 for the years ended December 31, 2011 and 2010, respectively. The market values of the assets of this account as of December 31, 2011 and 2010, were \$99,382 and \$100,000, respectively.

### Vo-Tech Scholarship Funds

During 2011 funds were contributed to establish a Vocational Technical training scholarship for the organization. The income will fund the expenses of the Vo-tech school and the principal will not be expended. Contributions of \$45,000 were received during 2011. The market value of the assets of this account as of December 31, 2011 was \$44,141.

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 11 - INCOME TAXES**

The Organization has paid income taxes based upon income reported by 'S' Corporation earnings. Total income tax expense for the years 2011 and 2010, was \$2,773 and \$536, respectively, on income of \$23,400 and \$4,576, respectively.

### **NOTE 12 - OPERATING LEASES**

### Southeast Louisiana Hospital

Effective September 15, 2008, the Louisiana United Methodist Children and Family Services, Inc. entered into a lease agreement with the State of Louisiana Department of Health and Hospitals (Southeast Louisiana Hospital) for buildings to be used for educational and social service purposes. The building known as "S and T Ward" (State ID 00785), located on the campus of Southeast Louisiana Hospital in Mandeville, Louisiana being a single story 13,764 square foot building and the land on which the building is located, including walkway, parking, and other improvements, consisting of 80,026 square feet totaling 1.84 acres. The building contains two (2) wards, "S" Ward with a capacity for ten (10) persons and "T" Ward which is made up of sections T1 and T2 with capacity for eight (8) persons each (for a total of twenty-six (26) beds). The lease of the building, land and improvements located on the Northeast corner of the campus of Southeast Louisiana Hospital to the Organization, is for the purpose of providing supervised and structured twenty-four hour residential care to male and female youths in Department of Social Services, Office of Community Services custody.

The term of this lease shall be ten (10) years, with an option of the parties jointly to renew for up to an additional ten (10) years under the same terms and conditions.

Any contracts in conjunction with the development and construction on the property shall be subject to the provisions of LA R.S. 38:2211 et seq. Failure to begin use of the property as a twenty-four (24) hour residential facility within one (1) year from the effective date of the lease shall be grounds for termination of the lease. Also, failure of the Organization to continually use the leased premises for these purposes will be grounds for termination of the lease.

In consideration of the use of the leased premises, the Organization will compensate DHH/OMH/SELH the sum of \$142,683 per year paid in monthly payments of \$11,891 due and payable the first of each month. In addition, the Organization will provide two (2) residential beds and services for eligible youth referred by Southeast Louisiana Hospital Youth Services once the Organization begins using the leased premises as a twenty-four (24) hour residential facility. The value of these two (2) beds and services is estimated at \$115,215 annually. The Organization will also maintain a minimum amount of \$1,000,000 of comprehensive general Hability insurance.

The Organization agrees that all development, construction, additions and improvements related to the Organization's use of the property and buildings that are made by the Organization shall become the property of DHH at the termination of the agreement.

#### Village North Apartments

Effective October 1, 2008, and ending on the last day of March 2009, the Organization rented four (4) apartments from Village North Apartments in Monroe, Louisiana at the rate of \$495 per month for two (2) apartments and \$565 per month for two (2) apartments. Upon execution of the contracts a \$300 deposit was also paid for each apartment.

These apartments are residential housing for residents involved in the "Transitional Living Program". Total rent expense was \$24,863 and \$25,440 for the years ended December 31, 2011 and 2010, respectively, related to these leases.

#### **NOTES TO FINANCIAL STATEMENTS**

### NOTE 12 - OPERATING LEASES (Cont'd)

The following is a schedule of lease commitments for the next five years:

2012	\$	142,683
2013	•	142,683
2014		142,683
2015		142,683
2016		142,683

### **NOTE 13 - RETIREMENT PAYABLE**

During 2008, the Board of Directors approved the adoption of a salary contribution plan for two (2) key employees. The plan involves the payment of \$1,000 per month for each employee upon retirement for fifteen (15) years. The retirement dates of July 1, 2011 and July 1, 2012, were used to record the present value of the liability based on a six percent (6%) rate. As of December 31, 2011 the liabilities were \$116,028 and \$115,566 for each employee, respectively, and as of December 31, 2010, the liabilities were \$115,566 and \$108,528 for each employee, respectively.

#### **NOTE 14 - FAIR VALUE OF FINANCIAL INSTRUMENTS**

The Organization uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which it is practical to estimate such value:

**CASH AND CASH EQUIVALENTS:** For these instruments the carrying amount is a reasonable estimate of fair value.

**INVESTMENT SECURITIES:** For investment securities related to local companies the securities are recorded at cost. For investment securities with readily determinable fair values and all investments in debt securities are based upon quoted market prices, if available. If a quoted market value is not available, fair value is estimated using quoted market prices of similar products or pricing models.

**TRUST FUNDS - TEMPORARILY RESTRICTED:** For trust funds fair values are based upon quoted market prices, if available. If a quoted market value is not available, fair value is estimated using quoted market prices of similar products or pricing models adjusted for the Organization's ownership percentage.

<u>CASH SURRENDER VALUE LIFE INSURANCE</u>: For cash surrender value life insurance fair value is provided by the insurance company based upon surrender of the policy to the company. If a quoted market value is not available, fair value is estimated using quoted market prices of similar products or pricing models.

**RETIREMENT PAYABLE:** For retirement payable the fair values are based upon a calculated present value of the liability. The Organization's calculation assumes sum certain monthly payments beginning at anticipated future retirement dates at a discounted return rate.

The Organization has determined the estimated market value amounts by using available market information and commonly accepted valuation methodologies. However, considerable judgment is required in interpreting market data to develop the estimates of fair value. Accordingly, the estimates presented herein are not necessarily indicative of the amounts the Organization could realize in a current market exchange. The use of different assumptions and/or estimation methodologies may have a material effect on the estimated values.

### **NOTES TO FINANCIAL STATEMENTS**

## NOTE 14 - FAIR VALUE OF FINANCIAL INSTRUMENTS (Cont'd)

2011 Investments		Carrying Amount		Fair <u>Value</u>
Financial Assets				
Cash and cash equivalents	. \$	4,652,406	\$	4,652,406
Investments securities	•		-	•
Stocks and mutual funds		8,455,991		8,455,991
Bonds and notes		19,052,154		19,052,154
Trust funds - temporarily restricted	•	1,128,347		1,128,347
Cash surrender value life insurance		330,517		330,517
Financial liabilities	•	•		
Retirement payable	\$	231,593	\$	231,593

The following are the major categories of assets and liabilities at fair value on a recurring basis during the year ended December 31, 2011, using quoted markets for identical assets (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3):

Assets		Level 1		Level 2	Level 3	_	Total
Investment securities Stocks and mutual funds Bonds and notes	\$	8,455,991	.\$	19,052,154	\$	\$	8,455,991 19,052,154
Trust funds - temporarily restricted				1,128,347			1,128,347
Cash surrender value Life insurance		<u> </u>		330,517		_	330,517
Linkilitiaa	<u>\$</u> _	8,455,991	<u>\$</u> _	20,511,018	<u>\$</u> 0	<u>\$</u>	28,967,009
<u>Liabilities</u> Retirement payable	<u>\$</u>	0	<u>\$_</u>	0	<u>\$ 231,593</u>	<u>\$</u>	231,593

The retirement payable liability is recorded in the general operating fund:

Retirement payable, beginning	\$	224,418
Benefits disbursed		(6,000)
Increase in liability - employee benefits		13,175
Retirement payable, ending	<u>\$</u>	231,593

Investment property including mineral rights, real estate, and closely held stocks are recorded at cost or fair market value at the date acquired. Property, plant and equipment are also measured at cost or fair market value at the date of acquisition net of depreciation.

### **NOTES TO FINANCIAL STATEMENTS**

### NOTE 14 - FAIR VALUE OF FINANCIAL INSTRUMENTS (Cont'd)

2010 Investments	Carrying Amount		 Fair Value	
Financial Assets				
Cash and cash equivalents	\$	5,128,025	\$ 5,128,025	
Investments securities				
Stocks and mutual funds		8,520,542	8,520,542	
Bonds and notes		19,987,761	19,987,761	
Trust funds - temporarily restricted		1,223,561	1,223,561	
Cash surrender value life insurance		316,681	316,681	
Financial llabilities			·	
Retirement payable	\$	224,418	\$ 224,418	

The following are the major categories of assets and liabilities at fair value on a recurring basis during the year ended December 31, 2010, using quoted markets for identical assets (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3):

Assets Investment convibles		Level 1	_	Level 2		Level 3		Total
Investment securities Stocks and mutual funds Bonds and notes	\$	8,520,542	\$	19,987,761	\$		\$	8,520,542 19,987,761
Trust funds - temporarily restricted				1,223,561		•		1,223,561
Cash surrender value Life insurance				316,681				316,681
Liabilities	<u>\$</u>	8,520,542	<u>\$</u>	21,528,003	<u>\$</u>	0	<u>\$</u>	30,048,545
Retirement payable	<u>\$</u>	0	<u>\$</u>	0	<u>\$</u>	224,418	<u>\$</u>	224,418

The retirement payable liability is recorded in the general operating fund:

Retirement payable, beginning	\$ 211,380
Increase in liability - employee benefits	13,038
Retirement payable, ending	<u>\$ 224,418</u>

Investment property including mineral rights, real estate, and closely held stocks are recorded at cost or fair market value at the date acquired. Property, plant and equipment are also measured at cost or fair market value at the date of acquisition net of depreciation.

#### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 15 - SUBSEQUENT EVENTS**

On December 31, 2009, the Louisiana United Methodist Children and Family Services, Inc. adopted FASB ASC Topic 855, Subsequent Events . ASC 855 establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. Specifically, it sets forth the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. The adoption of ASC 855 had no impact on the Company's financial statements.

In accordance with ASC 855, the Louisiana United Methodist Children and Family Services, Inc. evaluated subsequent events through March 15, 2012, the date these financial statements were available to be issued.

Governor Jindal's March 2011 Executive Order to create Louisiana's Coordinated System of Care (CSoC) for behavioral health care of children in or at risk of out-of-home placement has pulled four state departments responsible for children into a coordinated care management system. Regulations promulgated to create CSoC require that the three residential campuses become licensed by the Department of Health and Hospitals, Health Standards Section, as Psychiatric Residential Treatment Facilities. Once the transition in licensure has occurred, our residential services will meet new DHH requirements. Important changes include providing a 1:3 staff:child ratio at all times, an increase in psychiatric services, 24-hour on site nursing, provision of all non-emergent medical care on site, and operation in a behavioral health care environment managed by Magellan of Louisiana.

Directly related to the change in operations, the State of Louisiana has required that the Organization restrict cash reserves by purchasing three (3) one hundred thousand dollar (\$100,000) certificates of deposit. The reserves are based upon the fact that the Organization has three (3) locations for a total reserve of three hundred thousand dollars (\$300,000). During February, 2012, the Organization purchased the three hundred thousand dollars (\$300,000) in certificates of deposit and established this reserve.

### LOUISIANA UNITED METHODIST CHILDREN AND FAMILY SERVICES, INC. RUSTON, LOUISIANA

SUPPLEMENTARY DATA
DECEMBER 31, 2011 AND 2010

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2011

Federal Grants/Pass Through Grantor/Program Title	Federal CFDA Number		Program or Award Amount		Revenue Recognized		Expenditures	
United States Administration for Children and Families, Department of Health and Human Services Louisiana Department of Children & Family Services, Office of Children and Family Services Independent Living Program (ended June 30, 2011) Independent Living Program (ended June 30, 2012)	93.674 93.674	\$	60,000 60,000	\$	58,838 48,910	\$	67,435 67,159	
United States Department of Justice Office of Justice Programs, Office for Victims of Crimes Louisiana Commission on Law Enforcement Job Readiness/Skills Retention (ended December 31, 2011) Child Abuse Counseling Program (ended December 31, 2011)	16.540 16.575	\$	36, <del>94</del> 1 20,796	\$	38,873 16,896	\$	41,219 	
Total Federal Awards		<u>\$</u>	177,737	\$	163,517	<u>\$</u>	196,609	

# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2011

#### 1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Louisiana United Methodist Children and Family Services, Inc. The Organization did not pass through any of its federal awards to a subrecipient during the year.

### 2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting as contemplated under accounting principles generally accepted in the United States of America and which is the same basis of accounting used for presenting the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

		Location		Tot	als
	Ruston	GNO	Southwest	2011	2010
REVENUE AND SUPPORT		<del> </del>			
Contributions					
Contributions - undesignated	\$ 307,177	\$ 27,419	\$ 52,026	\$ 386,622	\$ 487,801
Memorials	244,108		2,077	246,185	269,200
Direct appeals	172,548	1,400	2,240	176,188	154,703
Sponsorships	129,657	720	2,169	132,546	318,933
Honorarium	39,738	550	265	40,553	56,541
Wilderness project donations Circle of Friends	368 35 347		•	368	1,511
United Way and other grants	25,247 1,750			25,247 1,750	33,522
Contributions - non cash	725	1,185		1,750	3,123 18,696
Contributions - from cash		1,165		1,510	10,090
Total contributions	<u>\$ 921,318</u>	<u>\$ 31,274</u>	<u>\$ 58,777</u>	<u>\$ 1,011,369</u>	<u>\$ 1,344,030</u>
Children's Home Offerings	<u>\$ 77,445</u>	<u>\$ 53,879</u>	<u>\$</u> 0	<u>\$ 131,324</u>	<u>\$ 175,395</u>
Special Events	\$ 0	\$ 60,470	<b>\$</b> 0	\$ 60,470	\$ 60,524
•			-		
Child Care Support	-				
Child care support (TIPS)	\$ 2,804,742	<b>\$</b> 1,103,953	\$ 596,628	<b>\$</b> 4,505,323	\$ 3,965,148
Child care support (DOC)	711,349			711,349	876,163
Child care support (CAB)	3,005,675			3,005,675	2,985,896
Child care support (Private)	7,551			7,551	14,850
Alternate care	141,960			141,960	142,125
Total child care support	<u>\$ 6,671,277</u>	<u>\$ 1,103,953</u>	<u>\$ 596,628</u>	<u>\$ 8,371,858</u>	<b>\$</b> 7,984,182
Independent Living Services					
(Federal Subgrants and Other)					
Independent Living Grants	\$ 107,748	\$ '	\$	<b>\$</b> 107,748	\$ 108,086
Educational Training Voucher	\$ 10.7.40	•	▼	4 107,740	4 100,000
Program			•		10,158
Transitional Living Program	148,262	•		148,262	116,773
*	<del></del>				
Total independent living	<u>\$ 256,010</u>	<u>\$0</u>	<u>\$ · 0</u>	<u>\$ 256,010</u>	<u>\$ 235,017</u>
Federal Subgrants					
Child abuse counseling	\$ 16,896	\$	\$	<b>\$</b> 16,896	\$ 20,796
Stimulus CVA Grant	4,	*	▼	¥ 10,030	22,198
			<del></del>	<del></del>	
Total federal subgrants	<u>\$ 16,896</u>	\$ 0	<u>\$</u> 0	<u>\$ 16,896</u>	<u>\$ 42,994</u>
Family Plus - LA Conference					<u> </u>
Foundation Grant	\$ 268,518	\$ 0	\$ 0	\$ 268,518	\$ 258,773
rodination static	3 200,310	*	<u> </u>	200,110	<u> 230,773</u>
Family Development Services					
Client fees	\$ 87,436	\$	\$	\$ 87,436	\$ 70,582
Psychiatrist fees	•	· .	•	•	1,155
Training fees					1,430
United Way Grant	13,930		,	13,930	10,930
Other grants					360
Total family development	\$ 101,366	<b>s</b> 0	\$ D	\$ 101,366	¢ 94.457
rotal lathiny development	A 101,300	3	<u>*                                     </u>	3 101/300	<u>\$ 84,457</u>

				Location		•		To	tals	
		Ruston		GNO		Southwest		2011	(BIS	2010
REVENUE AND SUPPORT(Cont'd)		1300001								
Trust Funds										
Pomeroy Trust	\$	. 7,131	\$		\$		\$	7,131	\$	19,296
R.J. Wilson Trust	•	5,384	,		•	•	•	5,384	•	6,955
Conference Fund Trusts		38,793		14,365				53,158		49,789
Leake Trust		31,566						31,566		26,725
Ed and Gladys Hurley Trust		2,000						2,000		2,000
Heame Family Trust		5,454						5,454		10,353
Tioding ( ) distribution										
Total trust funds	<u>\$</u>	90,328	\$	14,365	\$	0	<u>\$</u>	104,693	\$	115,118
INTEREST AND DIVIDENDS	*	28,235		0	¢	0	æ	28,235	d	24,653
INTEREST AND DIVIDENDS	<u>*</u>	20,233	3	<u>`</u>	<u> </u>	<u> </u>	<del>}</del> _	20,233	-	24,032
OUTDOOR WILDERNESS										
PROJECT INCOME	\$	143,318	\$	. 0	\$	Q	\$	143,318	\$	139,136
•				**						
STATE APPROPRIATIONS										
(VOTECH)	<u>\$</u>	55,6 <u>50</u>	<u>\$</u>	0	\$	0	\$	55,650	<u>\$</u>	<u> 155,649</u>
GRANT INCOME	*	61,076			*	0	<u>.                                    </u>	61,076	•	60,952
GRAN! INCOME	<u>-</u>	01,070	3		3		3	01.070	-	60,932
MISCELLANEOUS INCOME	<u>\$</u>	64,741	\$	0	\$	0	\$	64,741	\$	52,601
TOTAL INCOME	\$	8,756,178	\$	1,263,941	\$	655,405	\$	10,675,524	\$	10,733,481
			_		<del></del>		-		_	
EXPENSES										•
Administrative and General										
Salaries	\$	616,177	\$	98,186	\$	93,454	\$	807,817	\$	644,013
Payroll taxes	•	38,830	,	7,172	•	6,228	•	52,230		41,519
Employee benefits		116,529		10,537		9.199		136,265		112,477
Dues and licenses		14,609		•	-	809		15,418		13,971
Insurance		188,686		44,079		37,436		270,201		257,669
Office supplies		16,959		3,576		7,171		27,706		20,500
Postage		7,640		2,838		2,587		13,065		14,411
Professional services		34,195		8,120		-,		42,315		38,015
Lease expense		,		142,793				142,793		142.683
Legal expenses				•						675
Motor vehicle expense		11,916						11,916		
Subscriptions		979						979		18
Telephone		40,711		3,704		10,949		55,364		43,520
In-service training		932		20		3,438		4,390		2,238
Travel and seminar		9,286		538		7,892		17,716		17,785
Utilities		19,836		•		,,002		19,836		2-7-22
Miscellaneous		6,829		1,918		705		9,452		5,381
Office and equipment		-,		-,				-,		-,
maintenance contracts		18,341		2,087		3,254		23,682		20,648
Accreditation		829		_,		-,		829		11,356
Banking and processing fees		8,840						8,840		5,174
Bad debt expense		14,056		_		•		14,056		21,919
Income tax expense		2,773					_	2,773		
		_		_		_		_		_
Total administrative and	_		_			465 455		4 400 4		4 445 555
general	\$	1,168,953	<u>\$</u>	<u>325,568</u>	<u>\$</u>	183,122	\$	1,677,643	<u>\$</u>	<u>1,413,972</u>

				Location			,	T	otais	
	Rus	ton		GNO		Southwest		2011	ocuis_	2010
EXPENSES (Cont'd)										
Human Resources										
Salaries		5,636	\$		\$		\$	95,636	\$	98,066
Payroli taxes		7,156						7,156		7,248
Employee benefits		7,897						7,897		8,260
Advertising and promotion		2,974						2,974		3,095
Dues and Ilcenses	•	195		-				195		270
Insurance		3,423						103,423		158,430
Office supplies		1,510					•	1,510		1,339
Training		3,194						3,194		621
Travel and seminar	:	2,892						2,892		1,197
Miscellaneous		<u> 4,212</u>				·		4,212		<b>2,685</b>
Total human resources	\$ 229	9,089	\$	0	\$	0	<u>\$</u>	229,089	\$	281,211
Information Management										
Information Management	e +=	2 044	٠		*			152.044		100 202
Salaries		3,044	\$		\$		\$	153,044	\$	190,398
Payroll taxes		1,515						11,515		13,814
Employee benefits		2,470						22,470		27,343
Office supplies	-	3,171						3,171		2,683
Travel and seminar	_	626						626		3,489
Office equipment and maintenance	2	7,726				•		27,726		20,869
Miscellaneous		243		<del></del>		<del></del>		243		612
Total information management	\$ 21	8 <u>,795</u>	<u>\$</u>	0	<u>\$</u>	0	\$	218,795	\$	259,208
Total Administrative and										
General	¢ 161	6.83 <u>7</u>	æ	325,568	æ	183,122		2,125,527	4	1,954,391
General	3 1.01	0,037	<del>Z</del>	323,300	<u> </u>	103,122	<del>2</del> —	2,123,321	<del>-</del>	1,734,371
Plant Operation and Maintenance										
Salaries	\$ 139	9,232	\$	34,470	\$	46,940	\$	220,642	\$	235,134
Payroli taxes		9,763	4	2,531	*	2,991	*	15,285	*	17,135
Employee benefits		1.989		471		6,086		28,546		18,457
Contract for outside services		3,491		,,,		1,466		14,957	•	13,394
Maintenance - buildings & grounds		2.879		132		1,400		13,011		6,535
Repairs - buildings & grounds		0,069		(42)	1	532		50,559		79,002
Major repairs and replacements		8,801		825	1	1,610		31,236		5,025
Supplies		6,063		6,370		12,474		24,907		11,171
Utilities		9,461		0,570		28,637		48,098		281,632
Vehicle gas, oil and repairs		7,749		23,739		5,327		56,815		72,846
Miscellaneous		4.381		125		779		5,285		7,139
Phacellaneous		7.JUL		123				2,203	_	7,139
Total Plant Operation and								÷		
Maintenance	<u>\$ 33</u>	<u>3,878</u>	<u>\$</u>	68,621	\$	<u> 106,842</u>	<u>\$</u>	509,341	\$	<u>747,470</u>
Medical and Nursing										<del></del>
Salaries	\$ 11	0,610	\$	33,279	d-	25,524		169,413	÷	1E4 100
Pavroll taxes		8,262	4	2,314	\$	.1.953	\$	12,529	\$	154,102 10.980
Employee benefits		1,749		2,31 <del>4</del> 2,732		258		14,739		,
Medical service - routine res										12,352
Medical service - routine ESC-CAB		1,869 1,745		1,112		86		3,067		2,746
Medical service - routine child spec.								1,745		808
		241		6,109		1 702		241		13.007
Medical supplies - res		9,370		0,109		1,702		17,181		13,887
Medical supplies - ESC		2,167						2,167		2,168
Medical supplies - child specific		1,077						1,077		1,737
Medical supplies - CAB		5,956						5,956		5,313
Employee drug screens		484						484		3,284
OSHA required vaccination		2,043		406		1,836		4,285		1,247
Psychiatrist - res		5,906		22,000		10,000		57,906		49,120
Psychiatrist - CAB		1,685		356				21,685		26,620
Other		1 <u>.334</u>		226		<u>567</u>		2,127	_	1,733
Total Medical and Nursing	\$ 20	4,498	<u>\$</u>	68,178	\$	41,926	\$	314,602	\$	286,186

				cation				Tota	als	
	Ruston			GNO	<u>5</u>	outhwest		2011		2010
EXPENSES (Cont'd)										
Dietary						60.404		220 220	_	160.070
Salaries	\$ 161,8		\$		\$	68,404	\$	230,238	\$	163,079
Payroll taxes	11,8 17,5					4,319 10,001		16,176 27,581		12,248 17,472
Employee benefits Food - res	180,4			1,679		34,256		216,414		178,688
Food - TeS	43,8			1,079		34,230		43,858		43,018
Food - Child Specific	21,9							21,904		21,616
Food - CAB	120.8							120,837		118,607
Food - special	15,3			359		1,863		17,577		18,151
Supplies (	19,4			180		3,764		23,410		20,341
Miscellaneous		354		60		456		6,870		5,676
·		<del>,,,</del>				.50		0,0,0	_	3,0,0
Total Dietary	\$ 599,5	524	\$	2,278	<u>\$</u>	123,063	<u>\$</u>	724,865	<u>\$</u>	598,896
Emergency Shelter Care										
Housekeeping			_					<u> </u>	_	
Salaries		117	\$		\$		\$	2,117	\$	3,125
Payroli taxes		176						176		300
Utilities	22,6							22,674		
Supplies & Other	7.9	<u> 218</u>			. —			7,918		4,736
Total housekeeping	\$ 32,8	<u>885</u>	<u>\$</u>	0	\$	0	<u>\$</u>	32,885	<u>\$</u>	8,161
Laundry and Linen										
Supplies	\$ (	670	\$		\$		\$	670	\$	526
Linen and bedding		152	<u> </u>					152	_	365
Total laundry and linen	\$ .	822	\$	0	\$	O	\$	822	\$_	891
•				<del></del>						
Personal Client Needs			_				_			
Allowances		436	\$		\$		\$	1,436	\$	1,184
Personal hygiene		484						1,484		1,169
Clothing		170						3,170		2,531
Other		<u>239</u>						239		360
Total personal client needs	\$ 6,:	<u>329</u>	\$	0	\$	0	\$	6,329	<u>\$</u>	5,244
Therapeutic and Training										
Salaries - clerical	\$ 66,9	912	`\$		·\$		\$	66,912	\$	64,386
Salaries - child care worker	354,9		т .		•		7	354,945	٠,	337,612
Payroll taxes	31,2							31,205		29,772
Employee benefits	37,							37,537		41,410
Miscellaneous		<u>343</u>						9,343		5,594
Total therapeutic and training	\$ 499,9	942	<u>\$</u>	0	\$	0	\$	499,942	\$	478,774
Recreational	<b>d</b> 1 .	782	4	0		0	ė	1,782		0
,		· -	<u>*</u>		<u> </u>		<del>2</del>			
Total Emergency Shelter Care	<u>\$ 541,</u>	<u> 760</u>	<u>\$</u>	0	₹	0	<u>s</u>	<u>541,760</u>	<u>\$</u>	493,070
Child Specific										
Housekeeping										
Salaries	·\$ :	374	\$		\$		\$	374	\$	1,526
Payroll taxes		29						29		105
Supplies	1,	5 <u>64</u>						1,564		1,756
Total housekeeping	\$ 1,5	967	\$	0	<u>\$</u>	0	\$	1,967	<u>\$</u>	3,387
Laundry and Linen Supplies	\$	<u> 367</u>	<u>\$</u>	Ö	\$	0	<u>\$</u>	367	\$_	481
Personal Client Needs										
Allowances	\$ 1,3	506	\$		\$		\$	1,506	\$	1,401
Personal hygiene		795	•		7		₹	795	7	1,023
Clothing		045						2,045		2,606
Other		161						161		180
ours:		-44				,			-	
Total personal client needs	\$ 4,	<u>507</u>	\$	0	\$	0	\$	4,507	\$	5,210

PAPENESS (Contrd)		Location			Totals			
Therapeutic and Training   Salaries   186,256   \$   \$   186,256   \$   208,713   \$   \$   \$   \$   \$   \$   \$   \$   \$	EXPENSES (Cont'd)	Ruston		Southwest				
Salaries - child care \$ 186,256 \$ \$ \$ 186,256 \$ 208,713 Payrold traves \$ 13,749 \$ 15,055 \$ 6mptoyee benefits \$ 5,599 \$ 13,749 \$ 15,055 \$ 6mptoyee benefits \$ 5,599 \$ 1,206 \$ 2,244 \$ 1,206 \$ 2 0 \$ 206,950 \$ 222,448 \$ 2,241 \$						-		
Payroll taxes		4 456 556		,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Employee benefits			\$	\$				
Total therapeutic and training   \$206,950   \$ 0   \$ 0   \$ 206,950   \$ 232,446								
Total therapeutic and training   \$ 206,950   \$ 0   \$ 0   \$ 206,950   \$ 232,448								
Recreational   Sample   Samp	miscenarieous	1,340						
Total Child Specific   \$214,997   \$ 0   \$ 0   \$214,997   \$241,526   \$	Total therapeutic and training	<u>\$ 206,950</u>	\$0	<u>\$0</u>	\$ 206,950	\$ 232,448		
Residential Group Care   Administration   Salaries   \$ 148,363 \$ \$ \$ 148,365 \$ 10,758 \$ 10,	Recreational	<u>\$ 1,206</u>	\$ 0	<u>\$0</u>	<u>\$ 1,206</u>	\$		
Administration Salaries Salari	Total Child Specific	<b>\$</b> 214,997	<u>\$0</u>	<u>\$</u> 0	<u>\$ 214,997</u>	<b>\$</b> 241,526		
Salaries	Residential Group Care							
Employee benefits								
Employee benefits 34,182 33,258 Office supplies 2,787 2,787 3,567 Travel & seminar 2,494 2,484 2,864 1 elephone 720 720 2,203 720 Miscellaneous 2,454 1,909 Utilities 4,722			\$	. \$				
Office supplies         2,787         3,567           Travel & seminar         2,494         2,848         2,494         2,684         1,299         720								
Travel & Seminar Telephone								
Telephone	Office supplies							
Miscellaneous								
District								
Total administration expenses   \$ 206,178   \$ 0   \$ 206,178   \$ 206,293						1,909		
Housekeeping   Supplies   \$ 21,393   \$   \$   \$ 21,293   \$ 24,785	Utilities	4,722	<del></del>	<del></del>	4,722			
Supplies   \$ 21,393   \$ \$ \$ \$ 21,393   \$ \$ \$ 24,785	Total administration expenses	\$ 206,178	\$0	<u>\$</u> 0	<u>\$ 206,178</u>	<u>\$ 206,293</u>		
Supplies   \$ 21,393   \$ \$ \$ \$ 21,393   \$ \$ \$ 24,785	Housekeeping				•			
Linen and bedding   3,903   719   1,536   6,158   4,508		\$ 21,393	\$	\$	\$ 21,393	\$ 24,785		
Display	Linen and bedding		719	1,536		4,508		
Personal Client Needs			,					
Personal Client Needs	Utilities	55,913		•	55,913			
Allowance \$ 11,492 \$ 3,696 \$ 1,457 \$ 16,645 \$ 16,736 Personal hygiene 6,033 2,201 2,242 10,476 11,153 Miscellaneous 1,438 2,277 532 2,247 2,158 Clothing 21,651 6,587 1,563 29,801 30,308 Visitation and transportation 21,651 6,587 1,563 29,801 30,308 Visitation and transportation 319  Total personal client needs \$ 40,614 \$ 12,761 \$ 5,794 \$ 99,951 \$ 60,674    Therapeutic and Training Salaries - child care \$ 1,002,720 \$ 623,594 \$ 411,547 \$ 2,037,861 \$ 1,652,744 Paryroll taxes 7,4,453 45,324 29,542 149,319 122,149 Employee benefits 38,853 30,763 29,875 99,511 70,727 Miscellaneous 7,087 5,090 1,180 13,357 22,330 Training 1,951 3,203 5,154 3,963    Total therapeutic and training \$ 1,125,064 \$ 704,791 \$ 475,347 \$ 2,305,202 \$ 1,871,913    Recreational Supplies \$ 1,117 \$ 345 \$ 1,846 \$ 3,308 \$ 858 House activities fund 6,524 3,779 535 10,838 10,676    Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534    Total Residential Group Care \$ 1,477,193 \$ 722,395 \$ 485,058 \$ 2,684,646 \$ 2,179,707    Recreational Supplies 3,466 3,366 5,471 Supplies 3,466 5,471 Supplies 3,486 5,471 Supplies 3,486 5,471 Supplies 4,472 Supplies 4,472 Supplies 4,472 Supplies 4,	Total housekeeping	<b>\$</b> 97,696	<u>\$ 719</u>	<u>\$ 1,536</u>	\$ 59,169	\$ 29,293		
Allowance \$ 11,492 \$ 3,696 \$ 1,457 \$ 16,645 \$ 16,736 Personal hygiene 6,033 2,201 2,242 10,476 11,153 Miscellaneous 1,438 2,277 532 2,247 2,158 Clothing 21,651 6,587 1,563 29,801 30,308 Visitation and transportation 21,651 6,587 1,563 29,801 30,308 Visitation and transportation 319  Total personal client needs \$ 40,614 \$ 12,761 \$ 5,794 \$ 99,951 \$ 60,674    Therapeutic and Training Salaries - child care \$ 1,002,720 \$ 623,594 \$ 411,547 \$ 2,037,861 \$ 1,652,744 Paryroll taxes 7,4,453 45,324 29,542 149,319 122,149 Employee benefits 38,853 30,763 29,875 99,511 70,727 Miscellaneous 7,087 5,090 1,180 13,357 22,330 Training 1,951 3,203 5,154 3,963    Total therapeutic and training \$ 1,125,064 \$ 704,791 \$ 475,347 \$ 2,305,202 \$ 1,871,913    Recreational Supplies \$ 1,117 \$ 345 \$ 1,846 \$ 3,308 \$ 858 House activities fund 6,524 3,779 535 10,838 10,676    Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534    Total Residential Group Care \$ 1,477,193 \$ 722,395 \$ 485,058 \$ 2,684,646 \$ 2,179,707    Recreational Supplies 3,466 3,366 5,471 Supplies 3,466 5,471 Supplies 3,486 5,471 Supplies 3,486 5,471 Supplies 4,472 Supplies 4,472 Supplies 4,472 Supplies 4,	Personal Client Needs	•						
Personal hygiene 6,033 2,201 2,242 10,476 11,153 Miscellaneous 1,438 277 532 2,247 2,158 Clothing 21,651 6,587 1,563 29,801 30,308 Visitation and transportation 21,651 6,587 1,563 29,801 30,308 Visitation and transportation 21,651 \$ 6,587 1,563 29,801 30,308 Visitation and transportation 319 Total personal client needs \$ 40,614 \$ 12,761 \$ 5,794 \$ 99,951 \$ 60,674 Therapeutic and Training Salaries - child care \$ 1,002,720 \$ 623,594 \$ 411,547 \$ 2,037,861 \$ 1,652,744 Payroll taxes 74,453 45,324 29,542 149,319 122,149 Employee benefits 38,853 30,783 29,875 99,511 70,727 Miscellaneous 7,087 5,090 1,180 13,357 22,330 Training 1,951 3,203 5,154 3,963 Total therapeutic and training 1,951 3,203 5,154 3,963 Total therapeutic and training 1,125,064 \$ 704,791 \$ 475,347 \$ 2,305,202 \$ 1,871,913 Payrolles \$ 1,117 \$ 345 \$ 1,846 \$ 3,308 \$ 858 House activities fund 6,524 3,779 535 10,838 10,676 Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534 Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534 Total Residential Group Care \$ 1,477,193 \$ 722,395 \$ 485,058 \$ 2,684,646 \$ 2,179,707 Payroll taxes 12,495 12,495 13,149 Employee benefits 20,141 2,931 Supplies 3,466 3,366 3,316 3,984 Training 1,472 1,472 3,455 Miscellaneous 3,180 3,180 3,316 3,984 Training 1,472 1,472 3,455 Miscellaneous 3,180 3,180 3,180 541 Summer trip 9,183 10,397 Golf bournament 6,620 6,620 7,906 Utilities 28,866 0 28,866		\$ 11,492	\$ 3,696	\$ 1,457	\$ 16.645	\$ 16,736		
Miscellaneous								
Clothing Visitation and transportation 21,651 6,587 1,563 29,801 30,308 319  Total personal client needs \$ 40,614 \$ 12,761 \$ 5,794 \$ 99,951 \$ 60,674  Therapeutic and Training Salaries - child care \$ 1,002,720 \$ 623,594 \$ 411,547 \$ 2,037,861 \$ 1,652,744 Payroll taxes 74,453 45,324 29,542 149,319 122,149 Employee benefits 38,853 30,763 29,875 99,511 70,727 Miscellaneous 7,087 5,090 1,180 113,357 22,330 Training 1,951 3,203 5,154 3,963  Total therapeutic and training \$ 1,125,064 \$ 704,791 \$ 475,347 \$ 2,305,202 \$ 1,871,913  Recreational Supplies \$ 1,117 \$ 345 \$ 1,846 \$ 3,308 \$ 858 House activities fund 6,524 3,779 5315 10,838 10,676  Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534  Total Residential Group Care \$ 1,477,193 \$ 722,395 \$ 485,058 \$ 2,684,646 \$ 2,179,707  Recreational Salaries \$ 168,757 \$ \$ \$ 168,757 \$ 179,207 Payroll taxes 12,495 12,495 Employee benefits 20,141 20,141 18,931 Supplies 3,466 3,316 3,316 3,984 Employee benefits 14,472 12,495 13,149 Employee benefits 20,141 18,931 Training 1,472 1,472 3,455 Miscellaneous 3,180 3,180 541 Summer trip 9,183 9,183 10,397 Golf tournament 6,020 6,020 7,906 Utilities (10,100) and training 1,472 1,472 3,455 Miscellaneous 28,866 28,866 5 28,866 C 10,000 7,906 Utilities (10,100) and training 1,472 1,472 3,455 Miscellaneous 28,866 28,866 C 28,866 C 28,866								
Total personal client needs   \$40,614   \$12,761   \$5,794   \$99,951   \$60,674	Clothing		6,587	1,563				
Therapeutic and Training Salaries - child care \$ 1,002,720 \$ 623,594 \$ 411,547 \$ 2,037,861 \$ 1,652,744 Payroll taxes 74,453 45,324 29,542 149,319 122,149 Employee benefits 38,853 30,783 29,875 99,511 70,727 Miscellaneous 7,087 5,090 1,180 13,357 22,330 Training 1,251 3,203 5,154 3,963  Total therapeutic and training \$ 1,125,064 \$ 704,791 \$ 475,347 \$ 2,305,202 \$ 1,871,913  Recreational Supplies \$ 1,117 \$ 345 \$ 1,846 \$ 3,308 \$ 858 House activities fund 6,524 3,779 535 10,838 10,676  Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534  Total Residential Group Care \$ 1,477,193 \$ 722,395 \$ 485,058 \$ 2,684,646 \$ 2,179,707  Recreational Salaries \$ 168,757 \$ \$ \$ 168,757 \$ 179,207 Payroll taxes 12,495 12,495 12,495 13,149 Employee benefits 20,141 20,141 18,931 Supplies 3,466 3,466 5,471 Activities fund 3,316 3,316 3,316 3,984 Training 1,472 1,472 1,472 3,455 Miscellaneous 3,180 3,180 541 Summer trip 9,183 10,397 Golf tournament 6,020 6,020 7,906 Utilities 28,866 588	Visitation and transportation	<del></del>						
Therapeutic and Training Salaries - child care \$ 1,002,720 \$ 623,594 \$ 411,547 \$ 2,037,861 \$ 1,652,744 Payroll taxes 74,453 45,324 29,542 149,319 122,149 Employee benefits 38,853 30,783 29,875 99,511 70,727 Miscellaneous 7,087 5,090 1,180 13,357 22,330 Training 1,251 3,203 5,154 3,963  Total therapeutic and training \$ 1,125,064 \$ 704,791 \$ 475,347 \$ 2,305,202 \$ 1,871,913  Recreational Supplies \$ 1,117 \$ 345 \$ 1,846 \$ 3,308 \$ 858 House activities fund 6,524 3,779 535 10,838 10,676  Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534  Total Residential Group Care \$ 1,477,193 \$ 722,395 \$ 485,058 \$ 2,684,646 \$ 2,179,707  Recreational Salaries \$ 168,757 \$ \$ \$ 168,757 \$ 179,207 Payroll taxes 12,495 12,495 12,495 13,149 Employee benefits 20,141 20,141 18,931 Supplies 3,466 3,466 5,471 Activities fund 3,316 3,316 3,316 3,984 Training 1,472 1,472 1,472 3,455 Miscellaneous 3,180 3,180 541 Summer trip 9,183 10,397 Golf tournament 6,020 6,020 7,906 Utilities 28,866 588	Total personal client needs	\$ 40.614	\$ 12.761	s 5.794	\$ 99.951	\$ 60,674		
Salaries - child care         \$ 1,002,720         \$ 623,594         \$ 411,547         \$ 2,037,861         \$ 1,652,744           Payroll taxes         74,453         45,324         29,542         149,319         122,149           Employee benefits         38,853         30,783         29,875         99,511         70,727           Miscellaneous         7,087         5,090         1,180         13,357         22,330           Training         1,951         3,203         5,154         3,963           Total therapeutic and training         \$ 1,125,064         704,791         \$ 475,347         \$ 2,305,202         \$ 1,871,913           Recreational         \$ 1,117         \$ 345         \$ 1,846         \$ 3,308         \$ 858           House activities fund         6,524         3,779         535         10,838         10,676           Total recreational         \$ 7,641         \$ 4,124         \$ 2,381         \$ 14,146         \$ 11,534           Total recreational Group Care         \$ 1,477,193         \$ 722,395         \$ 485,058         \$ 2,684,646         \$ 2,179,707           Recreational         \$ 168,757         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	• • • • • • • • • • • • • • • • • • • •		,	<del></del>	,			
Payroll taxes         74,453         45,324         29,542         149,319         122,149           Employee benefits         38,853         30,783         29,875         99,511         70,727           Miscellaneous         7,087         5,090         1,180         13,357         22,330           Total therapeutic and training         \$ 1,125,064         \$ 704,791         \$ 475,347         \$ 2,305,202         \$ 1,871,913           Recreational         \$ 1,117         \$ 345         \$ 1,846         \$ 3,308         \$ 858           House activities fund         6,524         3,779         535         10,838         10,676           Total recreational         \$ 7,641         \$ 4,124         \$ 2,381         \$ 14,146         \$ 11,534           Total Residential Group Care         \$ 1,477,193         \$ 722,395         \$ 485,058         \$ 2,684,646         \$ 2,179,707           Recreational         \$ 168,757         \$ \$ 179,207           Payroll taxes         \$ 12,495         \$ 12,495         \$ 12,495         \$ 13,149           Employee benefits         20,141         20,141         18,931           Supplies         3,466         3,466         5,471           Activities fund         3,316         3,380		4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4	444 545				
Employee benefits   38,853   30,763   29,875   99,511   70,727								
Miscellaneous Training         7,087 1,951         5,090 3,203         1,180 3,357 3,233         22,330 3,963           Total therapeutic and training         \$ 1,125,064         \$ 704,791         \$ 475,347         \$ 2,305,202         \$ 1,871,913           Recreational Supplies         \$ 1,117         \$ 345         \$ 1,846         \$ 3,308         \$ 858           House activities fund         6,524         3,779         535         10,838         10,676           Total recreational         \$ 7,641         \$ 4,124         \$ 2,381         \$ 14,146         \$ 11,534           Total Residential Group Care         \$ 1,477,193         \$ 722,395         \$ 485,058         \$ 2,684,646         \$ 2,179,707           Recreational         \$ 168,757         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$								
Training 1,951 3,203 5,154 3,963  Total therapeutic and training \$ 1,125,064 \$ 704.791 \$ 475,347 \$ 2,305,202 \$ 1,871,913  Recreational Supplies \$ 1,117 \$ 345 \$ 1,846 \$ 3,308 \$ 858 House activities fund 6,524 3,779 535 10,838 10,676  Total recreational \$ 7,641 \$ 4,124 \$ 2,381 \$ 14,146 \$ 11,534  Total Residential Group Care \$ 1,477,193 \$ 722,395 \$ 485,058 \$ 2,684,646 \$ 2,179,707  Recreational Salaries \$ 168,757 \$ \$ \$ 168,757 \$ 179,207 Payroll taxes 12,495 12,495 13,149 Employee benefits 20,141 20,141 18,931 Supplies 3,466 3,466 5,471 Activities fund 3,316 3,316 3,316 3,984 Training 1,472 1,472 1,472 3,455 Miscellaneous 3,180 3,180 3,180 541 Summer trip 9,183 9,183 10,397 Golf tournament 6,020 7,906 Utilities 28,866								
Total therapeutic and training   \$ 1,125,064   \$ 704,791   \$ 475,347   \$ 2,305,202   \$ 1,871,913		1,007	טבטוכ					
Recreational   Supplies   \$ 1,117   \$ 345   \$ 1,846   \$ 3,308   \$ 858	Transing							
Supplies House activities fund         \$ 1,117   \$ 345   \$ 3,779   \$ 535   \$ 10,838   \$ 10,676           Total recreational         \$ 7,641   \$ 4,124   \$ 2,381   \$ 14,146   \$ 11,534           Total Residential Group Care         \$ 1,477,193   \$ 722,395   \$ 485,058   \$ 2,684,646   \$ 2,179,707           Recreational Salaries         \$ 168,757   \$ \$ \$ \$ \$ \$ 168,757   \$ 179,207           Payroll taxes         \$ 12,495   \$ 12,495   \$ 13,149           Employee benefits         \$ 20,141   \$ 20,141   \$ 18,931           Supplies (Activities fund)         \$ 3,316   \$ 3,316   \$ 3,984           Training (Activities fund)         \$ 3,316   \$ 3,984           Training (Activities fund)         \$ 3,180   \$ 3,180   \$ 541           Summer trip (Activities fund)         \$ 3,180   \$ 3,180   \$ 541           Summer trip (Activities fund)         \$ 3,180   \$ 3,180   \$ 541           Summer trip (Activities)         \$ 3,886   \$ 3,866   \$ 3,	Total therapeutic and training	\$ 1,125,064	<u>\$ 704.791</u>	<u>\$ 475.347</u>	<u>\$ 2,305,202</u>	<u>\$ 1,871,913</u>		
House activities fund   6,524   3,779   535   10,838   10,676     Total recreational   \$ 7,641   \$ 4,124   \$ 2,381   \$ 14,146   \$ 11,534     Total Residential Group Care   \$ 1,477,193   \$ 722,395   \$ 485,058   \$ 2,684,646   \$ 2,179,707     Recreational Salaries   \$ 168,757   \$ \$ \$ \$ 168,757   \$ 179,207     Payroll taxes   12,495   12,495   12,495   13,149     Employee benefits   20,141   20,141   18,931     Supplies   3,466   3,466   5,471     Activities fund   3,316   3,316   3,984     Training   1,472   1,472   3,455     Miscellaneous   3,180   3,180   541     Summer trip   9,183   10,397     Golf tournament   6,020   7,906     Utilities   28,866   28,866   28,866								
Total recreational         \$ 7,641         \$ 4,124         \$ 2,381         \$ 14,146         \$ 11,534           Total Residential Group Care         \$ 1,477,193         \$ 722,395         \$ 485,058         \$ 2,684,646         \$ 2,179,707           Recreational           Salaries         \$ 168,757         \$ \$ 168,757         \$ 179,207           Payroll taxes         12,495         12,495         13,149           Employee benefits         20,141         20,141         18,931           Supplies         3,466         3,466         5,471           Activities fund         3,316         3,316         3,984           Training         1,472         1,472         1,472         3,455           Miscellaneous         3,180         541         541           Summer trip         9,183         9,183         10,397           Golf tournament         6,020         7,906           Utilities         28,866         28,866         28,866								
Recreational         \$ 168,757         \$ \$ \$ 168,757         \$ \$ \$ 168,757         \$ \$ \$ \$ 168,757         \$ \$ \$ \$ 168,757         \$ \$ \$ \$ \$ \$ \$ \$ 179,207           Payroll taxes         12,495         12,495         12,495         13,149           Employee benefits         20,141         20,141         18,931           Supplies         3,466         3,466         5,471           Activities fund         3,316         3,316         3,984           Training         1,472         1,472         3,455           Miscellaneous         3,180         541           Summer trip         9,183         10,397           Golf tournament         6,020         7,906           Utilities         28,866         28,866	House activities fund	6,524	3,779	535	10,838	10,676		
Recreational           Salaries         \$ 168,757         \$ 168,757         \$ 179,207           Payroll taxes         12,495         12,495         13,149           Employee benefits         20,141         18,931           Supplies         3,466         5,471           Activities fund         3,316         3,316         3,984           Training         1,472         1,472         3,455           Miscellaneous         3,180         541           Summer trip         9,183         10,397           Golf tournament         6,020         7,906           Utilities         28,866         28,866	Total recreational	<u>\$ 7,641</u>	<u>\$ 4,124</u>	<u>\$ 2,381</u>	<u>\$ 14,146</u>	<u>\$ 11,534</u>		
Salaries       \$ 168,757       \$ \$ 168,757       \$ 179,207         Payroll taxes       12,495       12,495       13,149         Employee benefits       20,141       20,141       18,931         Supplies       3,466       5,471         Activities fund       3,316       3,316       3,316         Training       1,472       1,472       3,455         Miscellaneous       3,180       541         Summer trip       9,183       9,183       10,397         Golf tournament       6,020       7,906         Utilities       28,866       28,866	<b>Total Residential Group Care</b>	<u>\$ 1,477,193</u>	<u>\$ 722,395</u>	<u>\$ 485,058</u>	<u>\$ 2,684,646</u>	<u>\$ 2,179,707</u>		
Salaries       \$ 168,757       \$ \$ 168,757       \$ 179,207         Payroll taxes       12,495       12,495       13,149         Employee benefits       20,141       20,141       18,931         Supplies       3,466       5,471         Activities fund       3,316       3,316       3,316         Training       1,472       1,472       3,455         Miscellaneous       3,180       541         Summer trip       9,183       9,183       10,397         Golf tournament       6,020       7,906         Utilities       28,866       28,866	Recreational							
Payroll taxes     12,495     12,495     13,149       Employee benefits     20,141     18,931       Supplies     3,466     3,466     5,471       Activities fund     3,316     3,316     3,984       Training     1,472     1,472     3,455       Miscellaneous     3,180     3,180     541       Summer trip     9,183     9,183     10,397       Golf tournament     6,020     7,906       Utilities     28,866     28,866     28,866		\$ 168.757	\$	\$	\$ 168.757	\$ 179.207		
Employee benefits       20,141       18,931         Supplies       3,466       3,466       5,471         Activities fund       3,316       3,316       3,984         Training       1,472       1,472       3,455         Miscellaneous       3,180       3,180       541         Summer trip       9,183       9,183       10,397         Golf tournament       6,020       6,020       7,906         Utilities       28,866       28,866       28,866			4	₹				
Supplies     3,466     3,466     5,471       Activities fund     3,316     3,316     3,984       Training     1,472     1,472     3,455       Miscellaneous     3,180     541       Summer trip     9,183     9,183     10,397       Golf tournament     6,020     6,020     7,906       Utilities     28,866     28,866     28,866			1					
Activities fund     3,316     3,316     3,984       Training     1,472     1,472     3,455       Miscellaneous     3,180     3,180     541       Summer trip     9,183     9,183     10,397       Golf tournament     6,020     6,020     7,906       Utilities     28,866     28,866     28,866								
Training     1,472     1,472     3,455       Miscellaneous     3,180     541       Summer trip     9,183     9,183     10,397       Golf tournament     6,020     6,020     7,906       Utilities     28,866     28,866		3,316						
Miscellaneous       3,180       3,180       541         Summer trip       9,183       10,397         Golf tournament       6,020       6,020       7,906         Utilities       28,866       28,866       28,866	Training	1,472	J					
Summer trip       9,183       10,397         Golf tournament       6,020       6,020       7,906         Utilities       28,866       28,866	Miscellaneous	3,180						
Utilities		9,183			9,183	10,397		
Utilities	Golf tournament							
Total Recreational <u>\$ 256,896</u> <u>\$ 0</u> <u>\$ 256,896</u> <u>\$ 243,041</u>	Utilities				28,866			
	Total Recreational	<u>\$ 256,896</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$ 256,896</u>	<u>\$ 243,041</u>		

Ruston   CNO   Southwest   2011   2010     Educational Services		,		Location		,		Totals				
EXPENSES (Cont'd) Educational Services Howard school Services			Zuston			South	hweet			113	2010	
Educational Services	EYDENCES (Cont'd)		<u>tuston</u>		GNU		IIWESL		2011		_E010	
Howard school   Salaries	Educational Convices											
Salaries					•							
Payroll taxes		æ	403 303	4		•			403 303	4	411 000	
Employee benefits   50,026   50,026   34,5790   50,005   45,790   50,005		₽		₽		æ		4		4		
School fees and tutorial   2,040   1,748   5upplies   10,820   121   16   10,957   13,206   Other   9,034   15,894   19,994   19,994   1												
Supplies												
Dther   9,034   19,894   19,994   19,					124		10					
Total educational services   19,894   19,894			10,020		121		10					
Total educational services \$ 524,870 \$ 121 \$ 16 \$ 525,007 \$ 517,126  Drug Free/Violence Prevention Program Salaries \$ 13,075 \$ \$ \$ 13,075 \$ 20,455 Payroll taxes 879 \$ 879 1,798 Supplies and employee benefits 2,197 2,197 2,297 Training 1,144											8,107	
Salaries	Othlities		19,694						19,894	_		
Salaries	Total educational services	¢	524 870	4	121	¢	16	æ	525 007	œ	517 126	
Salaries		<u>*</u>	32 1107 0	<u>~</u>		Ψ		4	3237007	*	317,120	
Payroll taxes   879   1,398   2,297   1,398   1,398   1,398   1,391   2,297   1,391   1,341   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   688   1,441   1,441   1,441   688   1,441   1,44												
Payroll taxes   Supplies and employee benefits   2,197   2,197   2,297   1,141   828	Salaries	\$	13,075	\$	•	\$		\$	13,075	\$	20,455	
Training 1,141 1,141 828  Total drug free/violence prevention program \$ 17,292 \$ 0 \$ 0 \$ 17,292 \$ 24,978  Vocational Tech Program Salaries \$ 167,261 \$ \$ \$ 167,261 \$ 108,801  Salaries \$ 167,261 \$ \$ \$ 167,261 \$ 108,801  Payroll taxes 11,183 11,183 7,337  Employee Benefits 14,059 14,059 12,762  Supplies 19,992 19,992 25,635  Repairs/maintenance 2,151 2,151 908  Repairs/maintenance 3,621 3,621 1,469  Vehicle 2,610 2,621 3,621 1,469  Vehicle 2,610 2,688 9,614 6,052  Usipends 9,614 9,614 6,052  Usipends 9,614 9,614 6,052  Usipends 9,514 9,516 6,052  Usipends 9,525 9,525 2,506  Miscellaneous 9,95 9,536 9,52 2,506  Total Education \$ 791,698 \$ 121 \$ 16 \$ 791,835 \$ 744,603  Pastoral Care  Salaries \$ 38,683 \$ \$ \$ 38,683 \$ 40,249  Employee benefits 20,340 14,400 14,400  Supplies 2,572 9,722 1,701  Fraining 874 874 154  Miscellaneous 2,250 2,255 42  Travel 1,666 527  Total Postoral Care \$ 104,541 \$ 0 \$ 0 \$ 104,541 \$ 75,598  Family Development Services 1,538 1,743 1,777 26,532  Solaries 2,080 1,933 1,717 26,532  Solaries 1,533 1,717 2,632  Frodessional services 1,038 1,153 1,153 1,777  Solaries 2,080 1,942 1,153 1,153 1,777  Solaries 2,080 1,942 1,153 1,153 1,177  Total Postoral Care \$ 104,541 \$ 0 \$ 0 \$ 104,541 \$ 75,598  Family Development Services 1,038 1,153 1,153 1,777  Solaries 2,092 2,093 2,250 1,260  Family Development Services 1,038 1,153 1,153 1,177  Solaries 3,353 2,265  Utilities 3,353 3,353 2,665  Utilities 3,353 3,353 2,665			879	•		•		-	879	·	1,398	
Training 1,141 1,141 828  Total drug free/violence prevention program \$ 17,292 \$ 0 \$ 0 \$ 17,292 \$ 24,978  Vocational Tech Program \$ 167,261 \$ \$ \$ 167,261 \$ 108,801 \$ 11,183 7,337 \$ 250 \$ 14,059 \$ 12,762 \$ 19,992 \$ 25,635 \$ 19,992 \$ 25,995 \$ 25,99	Supplies and employee benefits		2,197						2,197		2,297	
Total drug free/vlolence prevention program   \$ 17,292 \$ 0 \$ 0 \$ 17,292 \$ 24,978	Training			_					1,141			
Vocational Tech Program         \$ 17,292         \$ 0         \$ 17,292         \$ 24,978           Vocational Tech Program         \$ 167,261         \$ \$ 167,261         \$ 108,801           Salaries         \$ 167,261         \$ 167,261         \$ 108,801           Payroll taxes         11,183         11,183         7,337           Employee Benefits         14,059         12,762         19,992         22,635           Repairs/maintenance         2,151         908         19,992         23,635           Repairs/maintenance         2,151         908         17 464         464         2,271           Telephone         3,621         1,666         2,610         1,704         1,704           Utilities         9,614         9,614         9,614         6,052         3,368         10,830           Miscellaneous         925         2,368         15,288         24,255         15,288         24,255           Total vocational tech program         \$ 249,536         \$ 0         \$ 249,536         \$ 202,499           Total Education         \$ 791,698         \$ 121         \$ 16         \$ 791,835         \$ 744,603           Pastoral Care         \$ 38,683         \$ \$ 38,683         \$ \$ 38,683	•											
Vocational Tech Program   Salaries   \$ 167,261   \$ \$ \$ \$ 167,261   \$ 108,801   Payroll taxes   \$ 11,183   \$ 11,1183   7,337   Employee Benefits   \$ 14,059   \$ 14,059   \$ 12,762   \$ 19,992   \$ 19,992   \$ 23,635   \$ Repairs/maintenance   \$ 2,151   \$ 2,151   \$ 908   \$ 17400   \$ 464   \$	Total drug free/violence											
Solaries	prevention program	\$.	17,292	\$	0	\$	0	\$	17,292	\$	24.978	
Salaries         \$ 167,261         \$ 167,261         \$ 108,801           Payroll taxes         11,183         7,337           Employee Benefits         14,059         14,059         12,762           Supplies         19,992         20,363         Repairs/maintenance         2,151         908           Travel         464         2,215         908         464         2,271           Telephone         3,621         3,621         1,469         404         2,271         1,699         404         2,271         1,699         404         2,271         1,699         404         2,271         1,699         404         2,211         1,699         404         6,052         2,614         9,614         6,052         5,614         6,052         5,614         6,052         5,505         3,621         1,769         4,629         1,658         1,249         2,505         3,621         1,669         2,250         3,621         1,669         2,250         1,528         2,2505         3,621         1,669         2,250         1,528         2,2505         3,621         1,669         2,250         1,242         2,505         1,242         2,505         1,242         2,505         1,242         2,505         <	• •											
Payroll taxes		•										
Employee Benefits 14,059 12,762 19,992 2,3635	Salaries	\$	167,261	\$		\$		\$	167,261	\$	108,801	
Employee Benefits 14,059 12,762 19,992 23,635 Repairs/maintenance 2,151 2,151 2,151 908 17,704 464 464 2,271 19,0092 19,0092 19,0092 23,635 Repairs/maintenance 2,151 908 164 464 464 2,271 19,000 2,610 1,469 14,600 19,614 6,052 19,614 19,614 6,052 19,614 19,614 6,052 19,614 19,614 6,052 19,614 19,614 6,052 19,614 19,614 6,052 19,614 19,614 19,614 19,615 19,614 19,614 19,615 19,614 19,615 19,614 19,615 19,616 19,6			11,183			•		-	11,183		7,337	
Supplies			14,059						14,059			
Travel			19,992						19,992			
Telephone 3,621 1,469 Vehicle 2,610 2,610 1,704 Utilities 9,614 9,614 6,052 Stipends 2,368 10,830 Miscellaneous 925 925 2,505 JDP expenses 15,288 15,288 24,225  Total vocational tech program \$ 249,536 \$ 0 \$ 0 \$ 249,536 \$ 202,499  Total Education \$ 791,698 \$ 121 \$ 16 \$ 791,835 \$ 744,603  Pastoral Care Salaries \$ 38,683 \$ \$ 38,683 \$ 40,249 Employee benefits 20,340 20,340 14,400 14,400 Supplies 2,257 2,572 2,572 1,701 Activities 515 5 515 107 Training 874 874 874 874 154 Miscellaneous 2,250 2,250 42 Travel 1,666 1,666 527 Utilities 23,241 23,241  Total Pastoral Care \$ 104,541 \$ 0 \$ 0 \$ 104,541 \$ 75,598  Family Development Services Salaries \$ 2,008 \$ \$ \$ 200,848 \$ 199,460 Payroll taxes 1,038 1,038 1,038 Travel 1,153 1,153 4,52 Professional training 2,932 1,284 Miscellaneous 3,353 3,353 2,665 Utilities 3,243	Repairs/maintenance		2,151			•			2,151		908	
Telephone 3,621			464									
Vehicle         2,610         1,704           Utilities         9,614         9,614         6,052           Stipends         2,368         10,830           Miscellaneous         925         2,505           JIDP expenses         15,288         24,225           Total vocational tech program         \$ 249,536         0         \$ 0         \$ 249,536         \$ 202,499           Total vocational tech program         \$ 249,536         \$ 0         \$ 249,536         \$ 202,499           Total vocational tech program         \$ 249,536         \$ 0         \$ 249,536         \$ 202,499           Total vocational tech program         \$ 249,536         \$ 0         \$ 249,536         \$ 202,499           Total vocational tech program         \$ 249,536         \$ 202,499         \$ 744,603           Pastoral Care         \$ 38,683         \$ 121         \$ 16         \$ 791,835         \$ 744,603           Pastoral Care         \$ 38,683         \$ \$ 20,499         \$ 2,490         18,418         40,249         18,418         40,249         19,400         19,400         19,400         19,400         19,400         19,400         19,400         19,400         19,400         19,400         19,	Telephone		3,621						3.621			
Utilities	Vehicle		2,610									
Stipends   2,368   2,368   10,830   10,830   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   24,225   15,288   12,12   16   791,835   744,603   16,249   16,2	Utilities											
Miscellaneous JDP expenses         925 15,288         2,505 15,288         2,505 24,225           Total vocational tech program         \$ 249,536         \$ 0         \$ 249,536         \$ 202,499           Total Education         \$ 791,698         \$ 121         \$ 16         \$ 791,835         \$ 744,603           Pastoral Care           Salaries         \$ 38,683         \$ \$ \$ 38,683         \$ 40,249           Salaries         \$ 38,683         \$ 40,249           Employee benefits         20,340         20,340         18,418           Housing allowance         14,400         14,400         14,400           Supplies         2,572         2,572         1,701           Activities         515         107         17           Training         874         874         154           Miscellaneous         2,250         2,250         42           Travel         1,666         527           Utilities         23,241         23,241         23,241           Total Pastoral Care         \$ 104,541         \$ 0         \$ 0         \$ 104,541         \$ 75,598           Family Development Services           Salaries         \$ 200,848         \$ 200,848	Stipends											
Total vocational tech program   \$ 249,536   \$ 0   \$ 0   \$ 249,536   \$ 202,499	Miscellaneous											
Total vocational tech program         \$ 249,536         \$ 0         \$ 249,536         \$ 202,499           Total Education         \$ 791,698         \$ 121         \$ 16         \$ 791,835         \$ 744,603           Pastoral Care           Salaries         \$ 38,683         \$ \$ 38,683         \$ 40,249           Employee benefits         20,340         20,340         18,418           Housing allowance         14,400         14,400         14,400           Supplies         2,572         2,572         1,701           Activities         515         515         107           Training         874         874         154           Miscellaneous         2,250         2,250         42           Travel         1,666         527           Utilities         23,241         23,241           Total Pastoral Care         \$ 104,541         \$ 0         \$ 0         104,541         \$ 75,598           Family Development Services           Salaries         \$ 200,848         \$ \$ 200,848         \$ 199,460           Payroll taxes         14,730         14,730         14,730         14,542           Employee benefits         33,717         33,717	JJDP expenses											
Pastoral Care         \$ 121         \$ 16         \$ 791,835         \$ 744,603           Pastoral Care         Salaries         \$ 38,683         \$ \$ 38,683         \$ 40,249           Employee benefits         20,340         20,340         18,418           Housing allowance         14,400         14,400         14,400           Supplies         2,572         2,572         1,701           Activities         515         107         17aining         874         154           Miscellaneous         2,250         2,250         42         1,666         527           Utilities         23,241         23,241         23,241         23,241           Total Pastoral Care         \$ 104,541         \$ 0         \$ 0         \$ 104,541         \$ 75,598           Family Development Services           Salaries         \$ 200,848         \$ \$ 200,848         \$ 199,460           Payroli taxes         14,730         14,730         14,730           Employee benefits         33,717         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038         1,153         452           P	}						<del></del>	_	10,200			
Pastoral Care         \$ 121         \$ 16         \$ 791,835         \$ 744,603           Pastoral Care         Salaries         \$ 38,683         \$ \$ 38,683         \$ 40,249           Employee benefits         20,340         20,340         18,418           Housing allowance         14,400         14,400         14,400           Supplies         2,572         2,572         1,701           Activities         515         107         17aining         874         154           Miscellaneous         2,250         2,250         42         1,666         527           Utilities         23,241         23,241         23,241         23,241           Total Pastoral Care         \$ 104,541         \$ 0         \$ 0         \$ 104,541         \$ 75,598           Family Development Services           Salaries         \$ 200,848         \$ \$ 200,848         \$ 199,460           Payroli taxes         14,730         14,730         14,730           Employee benefits         33,717         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038         1,153         452           P	Total vocational tech program	\$	249,536	\$	0	\$	0	\$	249.536	\$	202.499	
Pastoral Care   Salaries   \$ 38,683   \$ \$ 38,683   \$ 40,249	<u> </u>											
Salarles       \$ 38,683       \$ 38,683       \$ 40,249         Employee benefits       20,340       18,418         Housing allowance       14,400       14,400         Supplies       2,572       2,572       1,701         Activities       515       515       107         Activities       515       107       154         Miscellaneous       2,250       2,250       42         Travel       1,666       1,666       527         Utilities       23,241       0       0       \$ 104,541       \$ 75,598         Family Development Services         Salaries       \$ 200,848       \$ 200,848       \$ 199,460         Payroll taxes       14,730       14,542         Employee benefits       33,717       33,717       26,532         Supplies       2,080       2,080       1,942         Professional services       1,038       1,038       1,153       452         Professional training       2,932       2,932       1,284         Miscellaneous       3,353       2,665       2,665         Utilities       3,243       3,243       3,243	Total Education	<u>\$</u>	791,698	<u>\$</u>	121	\$	<u>16</u>	\$	791,835	<u>\$</u>	<u>744,603</u>	
Salarles       \$ 38,683       \$ 38,683       \$ 40,249         Employee benefits       20,340       18,418         Housing allowance       14,400       14,400         Supplies       2,572       2,572       1,701         Activities       515       515       107         Activities       515       107       154         Miscellaneous       2,250       2,250       42         Travel       1,666       1,666       527         Utilities       23,241       0       0       \$ 104,541       \$ 75,598         Family Development Services         Salaries       \$ 200,848       \$ 200,848       \$ 199,460         Payroll taxes       14,730       14,542         Employee benefits       33,717       33,717       26,532         Supplies       2,080       2,080       1,942         Professional services       1,038       1,038       1,153       452         Professional training       2,932       2,932       1,284         Miscellaneous       3,353       2,665       2,665         Utilities       3,243       3,243       3,243	Pastoral Cara											
Employee benefits         20,340         18,418           Housing allowance         14,400         14,400         14,400           Supplies         2,572         2,572         1,701           Activities         515         515         107           Training         874         874         154           Miscellaneous         2,250         2,250         42           Travel         1,666         527           Utilities         23,241         23,241         23,241           Total Pastoral Care         \$ 104,541         0         0         \$ 104,541         75,598           Family Development Services           Salaries         \$ 200,848         \$ 200,848         \$ 199,460           Payroli taxes         14,730         14,730         14,542           Employee benefits         33,717         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038         1,942           Professional training         2,932         2,932         1,284           Miscellaneous         3,353         3,353         2,665           Utilities         3,243<		d	20 602			4			20 (02	_	40.740	
Housing allowance 14,400 14,400 14,400 Supplies 2,572 1,701 Activities 515 515 107 Training 874 874 154 154 155 1666 1,666 527 Utilities 23,241 23,241 23,241 23,241 23,241 23,241 23,241 24,558 25,598 20,848 \$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$		Ŧ		4		*		Þ		Þ		
Supplies         2,572         1,701           Activities         515         107           Training         874         874         154           Miscellaneous         2,250         2,250         42           Travel         1,666         1,666         527           Utilities         23,241         0         0         104,541         75,598           Family Development Services           Salaries         \$ 200,848         \$         \$ 200,848         \$ 199,460           Payroli taxes         14,730         14,730         14,542           Employee benefits         33,717         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038         1,038           Travel         1,153         1,153         452           Professional training         2,932         2,932         1,284           Miscellaneous         3,353         2,665           Utilities         3,243         3,243												
Activities 515 107 Training 874 874 154 Miscellaneous 2,250 2,250 42 Travel 1,666 1,666 527 Utilities 23,241 23,241  Total Pastoral Care \$ 104,541 \$ 0 \$ 0 \$ 104,541 \$ 75,598  Family Development Services Salaries \$ 200,848 \$ \$ 200,848 \$ 199,460 Payroll taxes 14,730 14,730 Employee benefits 33,717 33,717 26,532 Supplies 2,080 2,080 1,942 Professional services 1,038 1,038 Travel 1,153 452 Professional training 2,932 1,284 Miscellaneous 3,353 2,665 Utilities 3,243  Total Family Development												
Training         874 Miscellaneous         874 2,250 2,250 42           Travel Utilities         1,666 527           Utilities         23,241 23,241           Total Pastoral Care         \$ 104,541 \$ 0 \$ 0 \$ 104,541 \$ 75,598           Family Development Services           Salaries         \$ 200,848 \$ \$ 200,848 \$ 199,460           Payroll taxes         14,730 14,542           Employee benefits         33,717 26,532           Supplies         2,080 1,942           Professional services         1,038 1,038           Travel         1,153 1,038           Travel         1,153 1,153 452           Professional training         2,932 1,284           Miscellaneous         3,353 2,665           Utilities         3,243 3,243												
Miscellaneous   2,250   1,666   1,666   527     Utilities   23,241   23,241												
Travel Utilities         1,666 23,241         1,666 23,241         527           Total Pastoral Care         \$ 104,541 \$ 0 \$ 0 \$ 104,541 \$ 75,598           Family Development Services           Salaries         \$ 200,848 \$ \$ \$ 200,848 \$ 199,460           Payroll taxes         14,730 14,542           Employee benefits         33,717 26,532           Supplies         2,080 2,080 2,080 1,942           Professional services         1,038 1,038 1,038           Travel         1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,153 1,154           Professional training         2,932 1,284												
Total Pastoral Care   \$ 104,541   \$ 0   \$ 0   \$ 104,541   \$ 75,598							•					
Total Pastoral Care         \$ 104,541         \$ 0         \$ 0         \$ 104,541         \$ 75,598           Family Development Services           Salaries         \$ 200,848         \$ 200,848         \$ 199,460           Payroll taxes         14,730         14,730         14,542           Employee benefits         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038         1,038           Travel         1,153         1,153         452           Professional training         2,932         1,284           Miscellaneous         3,353         2,665           Utilities         3,243         3,243	,										527	
Family Development Services           Salaries         \$ 200,848 \$ \$ \$ 200,848 \$ 199,460           Payroll taxes         14,730         14,542           Employee benefits         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038           Travel         1,153         1,153         452           Professional training         2,932         2,932         1,284           Miscellaneous         3,353         3,353         2,665           Utilities         3,243         3,243         3,243	Oundes .		23,271				<del></del>		23,241		<del></del>	
Family Development Services           Salaries         \$ 200,848 \$ \$ \$ 200,848 \$ 199,460           Payroll taxes         14,730         14,542           Employee benefits         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038           Travel         1,153         1,153         452           Professional training         2,932         2,932         1,284           Miscellaneous         3,353         3,353         2,665           Utilities         3,243         3,243         3,243	Total Pastoral Care	\$	104.541	\$	0	\$	0	\$	104.541	\$	75,598	
Salaries         \$ 200,848         \$ \$ 200,848         \$ 199,460           Payroll taxes         14,730         14,542           Employee benefits         33,717         26,532           Supplies         2,080         2,080         1,942           Professional services         1,038         1,038           Travel         1,153         1,153         452           Professional training         2,932         2,932         1,284           Miscellaneous         3,353         2,665           Utilities         3,243         3,243         3,243								-		_		
Payroll taxes     14,730     14,730     14,542       Employee benefits     33,717     33,717     26,532       Supplies     2,080     2,080     1,942       Professional services     1,038     1,038       Travel     1,153     1,153     452       Professional training     2,932     2,932     1,284       Miscellaneous     3,353     3,353     2,665       Utilities     3,243     3,243    Total Family Development							•					
Employee benefits     33,717     26,532       Supplies     2,080     2,080     1,942       Professional services     1,038     1,038       Travel     1,153     1,153     452       Professional training     2,932     2,932     1,284       Miscellaneous     3,353     3,353     2,665       Utilities     3,243     3,243    Total Family Development		\$		\$		\$		\$		\$	199,460	
Supplies     2,080     2,080     1,942       Professional services     1,038     1,038       Travel     1,153     1,153     452       Professional training     2,932     2,932     1,284       Miscellaneous     3,353     3,353     2,665       Utilities     3,243     3,243    Total Family Development			14,730									
Professional services         1,038         1,038           Travel         1,153         1,153         452           Professional training         2,932         2,932         1,284           Miscellaneous         3,353         3,353         2,665           Utilities         3,243         3,243         3,243									33,717			
Travel       1,153       1,153       452         Professional training       2,932       2,932       1,284         Miscellaneous       3,353       3,353       2,665         Utilities       3,243       3,243       3,243												
Professional training       2,932       2,932       1,284         Miscellaneous       3,353       3,353       2,665         Utilities       3,243       3,243       3,243									1,038			
Professional training       2,932       2,932       1,284         Miscellaneous       3,353       3,353       2,665         Utilities       3,243       3,243       3,243			1,153						1,153		452	
Miscellaneous       3,353       3,353       2,665         Utilities       3,243       3,243       3,243			2,932						2,932		1,284	
Utilities									3,353		2,665	
Total Family Development	Utilities		3,243		<del> </del>				3,243		·	
	war and the second	_	_				_		_	_	——·—	
Services <u>\$ 263,094</u> <u>\$ 0</u> <u>\$ 263,094</u> <u>\$ 246,877</u>		_	200 000		_		_	_	200 -00:			
	Services	<u>*</u>	203,094	<u>¥</u>	0	3	U	₹ <u> </u>	263,094	<u> </u>	246,877	

•	B		Location				Tota	is	2010
EVERNORA (C., VA)	Ruston		GNO		outhwest		2011		2010
EXPENSES (Cont'd) Stimulus CVA Grant									
Salaries				*					22,229
Payroll taxes	\$	\$		\$		\$		\$	1,652
rayion taxes	<del></del>		<del></del>		<del></del>				1,052
Total Stimulus CVA Grant	\$0	<u>\$</u>	0	\$	0	<u>\$</u>	0	<u>\$</u>	23,881
Clinical Services									
Salaries	\$ 544,705	\$	69,670	\$	42,400	\$	756,775	\$	704,880
Payroll taxes	45,991		4,714	•	3,096	•	53,801	•	51,062
Employee benefits	92,514		7,728		2,115		102,357		97,190
Therapeutic supplies	1,398		118		634		2,150		1,538
Training	8,634						8,634		6,769
Travel .	4,283						4,283		5,871
Other	5,198		<u>96</u>		106		5,400		4,191
Total Clinical Services	\$ 802,723	\$	82,326	\$	48,351	<u>\$</u>	933,400	<u>\$</u> _	871,501
Life Skills Services									
Salaries	\$ 93,558	\$		\$		\$	93,558	\$	94,832
Payroli taxes	6,789	*		-		Ψ.	6,789	*	6,891
Employee benefits	14,231						14,231		14,209
Travel and seminar	2,982						2,982		961
Supplies	9,553.						9,553		9,845
Operation service equipment	429						429		. 5,043
Training meals							4		104
Miscellaneous	1,321		4				1,321		216
Telephone	364				•		364		241
Education and training voucher	•						501		24,631
Utilities	5,367	_			<u> </u>		5,367	_	
Total Life Skills Services	<u>\$ 134,594</u>	<u>\$</u>	0	<u>\$</u>	0	\$	134,594	\$_	151,930
Transitional Living							•		
Salary	\$ 46,614	\$		\$		\$	46,614	\$	46,656
Payroll taxes	3,521	₽		4		₹	3,521	₹	3,478
Employee benefits	2,478						2,478		2,289
Food	6,546						6,546		8,904
Laundry	1,167						1,167		1,443
Apartment expense	31,904						31,904		25,440
Transportation	2,329						2,329		4,306
Utilities	6,118						6,118		5,326
Other	10,084						10,084		12,141
Total Transitional Living	<u>\$ 110,761</u>	<u>\$</u>	<u> </u>	<u>\$</u>	0	<u>\$</u>	110,761	<u>\$</u>	109,983
Outdoor Wilderness Learning									
Salaries	\$ 237,366	\$		\$		\$	237,366	\$	239,481
Payroll taxes	17,471	7		7		49	17,471	Ŧ	17,424
Employee benefits	22,023						22,023		23,114
Training and challenge course	7,876						7,876		8,529
Utilities	36,221						36,221		35,848
Supplies - O.W.L.	5,761						5,761		4,248
Supplies - farm	18,137						18,137		24,027
Equipment and building repairs	14,127						14,127		19,846
Hot house supplies	41,827						41,827		30,497
Miscellaneous	13,564						13,564		22,572
Veterinarian fees	3,322				,		3,322		4,884
Vehicle cost	14,479						14,479		7,004
T-1-1-0-1-1	•								
Total Outdoor Wilderness Learning	<b>\$</b> 432,174	¢	0	¢	0	¢	432,174	¢	430,470
	<u>₩ ₹36,174</u>	<u> </u>		<u> </u>		<u>#</u>	736,174	₹	730,770

	•		•		
		Location	Courthwest	Tota	2010
EXPENSES (Cont'd)	Ruston	GNO	Southwest	2011	2010
Public Relations and Development					
Salaries	\$ 320,266	\$	\$	\$ 320,266	\$ 325,541
Payroll taxes	23,701	*	4	23,701	22,676
Employee benefits	29,870		•	29,870	33,594
Advertising	78			78	1,973
Supplies	3,377			3,377	4,902
Telephone	3,718	1		3,718	2,997
Web page	627		•	627	823
Printing - direct	50,996			50,996	50,386
Printing - offerings	12,970			12,970	8,498
Printing - energal	15,295			15,295	35,712
Postage	39,018			39,018	44,426
Travel and seminar	18,630			18,630	17,049
Professional training					169
Regional development activities	363		4	363	2,114
Special events	17,778	318		18,096	15,250
Miscellaneous	19,145			19,145	10,469
Grant proposals	8,324		•	8,324	10,844
Utilities	9,012			9,012	
Taket Bubble Balettane and					
Total Public Relations and	# F73.160	A 340	<b>s</b> . 0	# E72.406	\$ 587,423
Development	<b>573,168</b>	<u>\$ 318</u>	3	<u>\$ 573,486</u>	\$ 567,423
C, A. B. Program					
Housekeeping					
Salaries	\$ 21,045	\$	\$	\$ 21.045	\$ 21,187
Payroll taxes	1,063	₹	₹	1,063	1,278
Employee benefits	7,277			7,277	3,410
Supplies	11,560			11,560	12,001
Linen and bedding	3,874			3,874	4,415
Utilities	70,287		•	70,287	1,125
Vehides	4,571			4,571	
		<del></del>			
Total housekeeping	<b>\$</b> 119,677	\$0	\$ 0	<b>\$</b> 119,677	\$ 42,291
m - I de la					
Personal client needs		_			. 7054
Allowance	\$ 7,084	\$	\$	\$ 7,084	\$ 7,051
Personal hygiene	3,828			3,828	3,623
Christmas and birthdays Clothing	839			839 12,566	990 12,383
Miscellaneous	12,566 10			12,305	12,363 81
Miscellaricous				10	<u>. or</u>
Total personal client needs	\$ 24,327	\$ 0	\$ 0	\$ 24,327	\$ 24,128
• • • • • • • • • • • • • • • • • • • •			<u> </u>		
Therapeutic and Training					
Salaries	<b>\$ 1,446,519</b>	\$	\$	\$ 1,446,519	\$ 1,649,863
Payroll taxes	107,465			107,465	123,926
Employee benefits	83,652			83,652	70,880
Supplies	4,998	,		4,998	5,762
Training	2,540			2,540	4,097 3,236
Activities	5,332		•	5,332 14,273	15,884
Miscellaneous '	14,273	<del></del>		14,273	15,004
Total therapeutic and training	<b>\$</b> 1,664,779	\$ 0	<u>s</u> 0	<b>\$ 1,664,779</b>	\$ 1,873,648
rotal tricrapesse and training	1,00-1,7/2	<del></del>	<del>*</del>	4 1,004,112	2,0,3,0,0
Total C. A. B. Program	<u>\$ 1,808,783</u>	<u>\$</u> 0	\$ 0	<b>\$</b> 1,808,783	<b>\$ 1,940,067</b>
•	<del></del>				
Family Pius					
Baton Rouge region					
Salaries	<b>\$</b> 19,985	\$	\$	<b>\$</b> 19,985	\$ 38,985
Payroll taxes	1,324			1,324	2,758
Employee benefits	1,394			1,394	4,899
Miscellaneous	596			596	777
Supplies	. 88			88	358
Office expense	182			182	263
Telephone	4,522	4		4,522	5,026
Travel	2,767			2,767	3,399
Training	215			215	119
Total Baton Payer region	\$ 31,073	e n	<u>\$0</u>	\$ 31,073	\$ 56,58 <u>4</u>
Total Baton Rouge region	<u>a 71∩/2</u>	<u>s</u> <u>0</u>	<u> </u>	<u> </u>	<u> </u>

		Location		Tota	als
•	Ruston	GNO	Southwest	2011	2010
EXPENSES (Cont'd) Family Plus (Cont'd) Ruston Region					
Salaries	\$ 53,784	\$	\$	\$ 53,784	\$ 54,620
Payroll taxes	4,110	7	· ·	4,110	4,097
Employee benefits	3,824			3,824	3,208
Supplies	84			. 84	733
Telephone	1,790			1,790	3,195
Travel	2,451			2,451	4,403
Training	125			105	363
Miscellaneous	135	<del>`</del>	-	<u>135</u>	484
Total Ruston region	<u>\$ 66,178</u>	<u>\$0</u>	<u>\$ ' 0</u>	<u>\$ 66,178</u>	\$ 71,103
Monroe Region		•	•		
Salaries	\$ 165,293	\$	\$	\$ 165,293	<b>\$</b> 154,598
Payroll taxes	10,990		,	10,990	10,536
Employee benefits	21,354			21,354	23,538
Miscellaneous	22,999			22,999	10,737
Supplies Telephone	1,872			1,872	1,199
Travel	7,619 13,080			7,619	9,893
. Training	2,704			13,080	17,021
Printing	2,704			2,704	525 158
Consulting services	23,542			23,542	<u> 24,188</u>
Total Monroe region	<u>\$ 269,453</u>	<u>\$0</u>	\$ 0	<u>\$ 269,453</u>	<u>\$ 252,393</u>
Natchitoches Region			1		
Salaries	\$ 15,186	\$	\$	\$ 15,186	\$ 6,000
Payroli taxes	1,162	•	·	1,162	459
Miscellaneous	•			·	42
Supplies `	114			114	109
Telephone	1,412			1,412	2,285
Total Natchitoches region	<u>\$ 17,874</u>	<u>\$ 0</u>	<u>\$</u> 0	<u>\$ 17,874</u>	\$ 8,895
Shreveport Region					•
Salaries	\$ 159,320	\$	\$	\$ 159,320	\$ 165,051
Payroli taxes	11,702	•	7	11,702	11,947
Employee benefits	13,330			13,330	12,157
Miscellaneous	15,885			15,885	6,997
Supplies	1,286			1,286	1,138
Telephone	7,301			7,301	9,337
Travel	13,792			13,792	15,157
Training	480			480	1,878
Consulting services	23,542		·	23,542	24,188
Total Shreveport region	<u>\$ 246,638</u>	<u>\$</u> 0	<u>\$</u> 0	\$ 246,638	\$ 247,850
Pineville Region					
Salaries	\$ 23,649	\$	\$	\$ 23,649	\$ 20,520
Payroll taxes	1,809	•	Ψ	1,809	1,505
Employee benefits	2,424		,	2,424	1,570
Miscellaneous	848			848	112
Supplies	134			134	384
Telephone	1,997			1,997	1,664
Travel	3,427			3,427	2,355
Total Pineville region	\$ 34,288	\$ 0	<u>\$0</u>	\$ 34,288	\$ 28,110
Total Family Plus	<u>\$ 665,504</u>	\$ 0	<u>\$</u> 0	\$ 665,504	<u>\$ 664,935</u>
Capital Expenditures				•	
Vehicles	\$	\$	\$	\$	\$
Equipment and trailers	29,880	7	₹	29,880	6,289
Furniture and fixtures	5,107			5,107	9,252
Building and improvements	12,420	<u>-</u>		12,420	J,202
,	-		<u> </u>		* .====
Total Capital Expenditures	<u>\$ 47,407</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 47,407</u>	<u>\$ 15,541</u>
Total Expenses	<u>\$ 10,980,030</u>	<u>\$ 1,269,805</u>	<u>\$ 988,378</u>	<u>\$ 13,238,213</u>	<u>\$ 12,607,096</u>

### STATEMENTS OF CHANGES IN GENERAL FIXED ASSETS For The Years Ended December 31, 2011 and 2010

<u>December 31, 2011</u>				Autom	
	Land and <u>Improvements</u>	Buildings and Improvements	Construction in Progress	Autos Furniture and Equipment	<u>Total</u>
GENERAL FIXED ASSETS- BEGINNING OF YEAR	\$ 963,601	<u>\$ 14,361,545</u>	<u>\$ 4,087,548</u>	\$ 3,453,917	\$ 22,866,611
Transfers	. \$0	<u>\$ 4,087,548</u>	\$ (4,087,548)	<u>\$0</u>	\$0
Additions General operating fund Local investment fund	\$ 	\$ 12,420 395,101	\$	\$ 34,987 241,398	\$ 47,407 638,617
Total additions	\$ 2,118	<u>\$ 407,521</u>	<u>\$0</u>	<b>\$</b> 276,385	\$ 686,024
Retirements General fixed assets	\$ 0	<u>\$0</u>	<u>\$</u> 0	<b>\$</b> (64,703)	<u>\$ (64,703)</u>
GENERAL FIXED ASSETS- END OF YEAR	\$ 965,719	<u>\$ 18,856,614</u>	\$ 0	<u>\$ 3,665,599</u>	<u>\$ 23,487,932</u>
				,	
December 31, 2010	-				
	Land and Improvements	Buildings and Improvements	Construction in Progress	Autos Furniture and <u>Equipment</u>	Total
GENERAL FIXED ASSETS- BEGINNING OF YEAR	\$ 963,601	<b>\$</b> 12,744,572	\$ 1,163,140	<u>\$ 3,114,093</u>	<u>\$ 17,985,406</u>
Transfers	<u>\$0</u>	<b>\$</b> 1,550,619	<b>\$</b> (1,550,619)	\$0	\$0
Additions General operating fund Local investment fund	\$ 	\$ 66,354	\$ 4,475,027	\$ 15,541 347,816	\$ 15,541 4,889,197
Total additions	\$ 0	\$ 66,354	<b>\$</b> 4,475,027	\$ 363,357	\$ 4,904,738
Retirements General fixed assets	<u>\$</u> 0	<u>\$</u> 0	\$ 0	\$ (23,533)	<u>\$ (23,533</u> )
GENERAL FIXED ASSETS- END OF YEAR	<u>\$ 963,601</u>	<u>\$ 14,361,545</u>	\$ 4,087,548	\$ 3,453,917	\$ 22,866,611

### ROBINSON, GARDNER, LANGSTON AND BRYAN CERTIFIED PUBLIC ACCOUNTANTS

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### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of Louisiana United Methodist Children and Family Services, Inc.

We have audited the financial statements of the Louisiana United Methodist Children and Family Services, Inc. (a nonprofit organization) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated March 15, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana United Methodist Children and Family Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana United Methodist Children and Family Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Louisiana United Methodist Children and Family Services, Inc.'s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting. 2011-01. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the Board of Directors of Louisiana United Methodist Children and Family Services, Inc. March 15, 2012

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Louisiana United Methodist Children and Family Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2011-01.

We noted certain matters that we reported to management of the Louisiana United Methodist Children and Family Services, Inc. In a separate letter dated March 15, 2012.

The Louisiana United Methodist Children and Family Services, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Louisiana United Methodist Children and Family Services, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Gardner, Langston, and Bryan, CPAs

Robinson, Hardner, Tangotin a Bryan, Cols

March 15, 2012

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended December 31, 2011

#### Section I: Summary of Auditor's Results

Financial Statements		
Type of auditor's report issued: Unqualified		*
Internal control over financial reporting:	•	
Material weakness(es) identified	Yes	X No
Significant deficiency(s) identified that are not considered to be material weaknesses	XYes	No
Noncompliance material to financial statements noted	Yes	X No
Federal Awards		
Internal control over major federal programs:		
Material weakness(es) identified	Yes	X No
Significant deficiency(s) identified that are not considered to be material weaknesses	Yes	X No
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133	Yes	X No
Dollar threshold used to distinguish between Type A and Type B Programs	\$ 300,000	
Auditee qualified as low-risk auditee?	<u>X</u> Yes	No
State Awards		
Internal control over major State programs:		•
Material weakness(es) identified	Yes	X No
Significant deficiency(s) identified that are not considered to be material weaknesses	Yes	X No
Type of auditor's report issued on compliance for major State programs:	Unqualifled	
Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act	Yes	· X No

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended December 31, 2011

**Section II: Financial Statement Findings** 

Finding: 2011 - 01

Condition: A significant internal control deficiency was noted with respect to the monthly

reconciliation of cash accounts. Our tests revealed the Louisiana United Methodist Children and Family Services, Inc. had not reconciled cash accounts

properly for the previous six months.

Criteria: United States Government Accountability Office, Government Auditing

Standards, Chapter 7, Paragraph 10@ states:

Internal control...includes the plan of organization, methods, and procedures adopted by management to meet its missions, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It includes the systems for measuring, reporting, and monitoring program performance. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors, fraud, and violations of laws, regulations, and provisions

of contracts and grant agreements.

Effect: The Louisiana United Methodist Children and Family Services, Inc. experienced

an increased exposure to accounting errors or irregularities not being detected

in a timely manner.

Cause: Personnel responsible for reconciling the bank accounts could not identify the

variance and no internal controls were in place to ensure compliance.

Questioned Costs: None, all accounts were reconciled with the help of CFO.

Recommendations: We recommend monthly reconcillations be performed in a timely manner for

all cash accounts and that appropriate corrective action is taken to resolve any identified variances. We recommend management monitor the reconciliation process to assure timely and accurate performance of the reconciliations and

ultimate resolution of variances identified.

Views of responsible officials and planned corrective actions: The Louisiana United Methodist Children and Family Services, Inc. agrees with the finding and will use appropriate procedures and controls to ensure timely reconciliations of cash accounts.

### CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS SCHEDULE FOR LOUISIANA LEGISLATIVE AUDITOR Year Ended December 31, 2011

Finding: 2011-01

Person to contact:

Carol Strider, Chief Financial Officer

Corrective Action:

The Louisiana United Methodist Children and Family Services, Inc. recognizes the need to reconcile cash on a timely basis. We have developed appropriate procedures to ensure that timely and appropriate corrective action is taken to resolve identified variances. The reconciliation process will be monitored by the CFO and VP/COO through reviewing the monthly reconciliations for accuracy. Bank reconcilements will be completed no later than the 25th of each month and submitted to the CFO for review before submission of the reconcilements to the VP/COO. The personnel responsible for completion of the reconcilement will notify the CFO no later than the 20th of each month if there is a problem reconciling the bank accounts.

Completion Date:

Immediately.

Section III - Federal Award Findings and Questioned Costs

Not Applicable

Section IV - State Award Findings and Questioned Costs

Not Applicable

#### SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS Year Ended December 31, 2010

We have audited the financial statements of the Louisiana United Methodist Children and Family Services, Inc. as of and for the year ended December 31, 2010, and have issued our report thereon dated March 17, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2010, resulted in an unqualified opinion.

Internal Controls Over Financial Reporting- Significant Deficiencies?	Yes	X No
Material Weakness(es) Identified?	Yes	X No
Noncompliance material to financial statements noted?	Yes	X_ No